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The Gazette of India.

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The Gazette of India, EXTRAORDINARY.

Published by Authority.

CALCUTTA, MONDAY, JANUARY 24, 1881.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 24th January 1881.

THE carriages of Ladies and Gentlemen attending the ball at Government House on Wednesday evening, the 26th January, will enter by the North-East Gate, set down at the foot of the Grand Staircase, and pass out by the North-West Gate.

Only the carriages of those who have the private entrée will be admitted by the South-East Gate.

By Command,
GEO. S. WHITE, Major,
Military Secretary to the Viceroy.



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CALCUTTA, MONDAY, JANUARY 24, 1881.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 24th January 1881.

THEIR EXCELLENCIES THE VICEROY and the MARCHIONESS OF RIPON will hold a Drawing-room at Government House at 9-30 on the evening of Thursday, the 3rd February.

Ladies purposing to attend the Drawing-room are requested to send their cards and addresses to the Aide-de-Camp-in-waiting not later than Saturday, the 29th, and to bring with them to the Drawing-room the two cards which will be sent to them,—one to be given on entering Government House, and the second to the Aide-de-Camp-in-waiting at the time of presentation.

Ladies who have not already been presented at the Court of St. James or at Government House, are requested to send their cards with their addresses, and the name of the lady by whom they are to be presented, to the Aide-de-Camp-in-waiting as soon as possible.

Ladies who present others should themselves attend the Drawing-room.

The carriages of those who have the private entrée will enter by the South-East Gateway, and set down at the South entrance of Government House.

All other carriages will enter by the North-East Gate, set down under the Grand Stairs, and pass out by the North-West Gate.

By Command,
GEO. S. WHITE, Major,
Military Secretary to the Viceroy.



The Gazette of India, EXTRAORDINARY.

Published by Authority.

CALCUTTA, MONDAY, JANUARY 24, 1881.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 24th January 1881.

HIS EXCELLENCY THE VICEROY AND GOVERNOR GENERAL will hold a Levée at Government House on Tuesday, the 1st February, at 9-30 o'clock P.M.

All Civil and Military Officers are invited to attend.

Gentlemen purposing to attend the Levée are requested to send their names and addresses to the Aide-de-Camp-in-waiting not later than 5 P.M. on the 28th January, after which none can be received. Gentlemen who have not already been presented at the Court of St. James or at Government House, will be good enough to add the names of gentlemen who will present them.

Gentlemen attending the Levée are requested to bring with them the two cards which will be forwarded to them,—one to be delivered on entering Government House, the other to the Aide-de-Camp-in-waiting at the time of presentation.

The Levée will be closed by the Native Officers of the garrison being presented by their Commanding Officers.

Gentlemen wearing uniform will appear in full-dress.

Gentlemen not wearing uniform will appear in evening dress.

The carriages of gentlemen (except such as have the private entrée) attending the Levée will enter by the North-East Gate, set down under the Grand Staircase, and pass out by the North-West Gate.

By Command,
GEO. S. WHITE, Major,
Military Secretary to the Viceroy.

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The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, FRIDAY, MARCH 25, 1881.

FINANCIAL STATEMENT BY THE HON'BLE E. BARING.

EXPLANATORY NOTES.

1. The figures in this Statement are given in pounds, rupees being converted into pounds at the conventional rate of £1 = Rs. 10. In those cases where the pounds are true sterling the fact is expressly mentioned. Wherever the true sterling as well as the conventional sterling figure is given the conversion has been made at the rate of 1s. 8d. the rupee.
2. The explanations are throughout given on the figures as arranged in Appendix II, in which the revenue derived from Productive Public Works is shown separately from other heads of revenue, and the "Working Expenses and Interest" on Productive Public Works are shown separately from other expenditure.

1. As no measures will be submitted to the Legislative Council in connection with the finances of the year 1881-82 the Financial Statement takes the form of a written minute. Preliminary

I.—Accounts of 1879-80.

2. The Regular Estimates for the year 1879-80 were as follows:—

Accounts of
1879-80.

				£
Revenue	...	...	...	67,583,000
Expenditure	...	...	...	67,464,000
			Surplus	119,000

The Accounts show the following result:—

				£
Revenue	...	...	...	68,485,000
Expenditure	...	...	...	69,668,000
			Deficit	1,183,000

3. The revenue, therefore, exceeded the Regular Estimate by £902,000. Excess Revenue.
Of this excess £357,000 was due to increased receipts from Productive Public Works.

4. The expenditure exceeded the Regular Estimate by £2,204,000. The Excess Expenditure.
excess was almost wholly due to the war.

Net result including War Expenditure. 5. The net result was worse than the anticipations formed at the time the Regular Estimate was framed by £1,802,000.

Net War Expenditure. 6. The total amount of net war expenditure which figures in the Accounts of 1879-80, including that on the Punjab Northern and Frontier Railways, is £6,125,000.

Net result excluding War Expenditure. 7. Of this sum of £6,125,000 the Local Governments contributed £335,000. Excluding this contribution, the Imperial revenue would, but for the war, have exceeded the Imperial expenditure by £4,607,000. This result is satisfactory.

8. The capital expenditure on *Productive Public Works* was £3,364,000, being £126,000 less than the Regular Estimate (£3,490,000). £599,000 was spent on Irrigation Works, £2,680,000 on State Railways, and £85,000 on the Madras Harbour Works.

Capital expenditure on Productive Public Works. 9. A sum of £9,731,000 also figures in the Accounts under the head of *Productive Public Works, East Indian Railway*. This is part of the price paid for the East Indian Railway.

II.—War Expenditure.

War Expenditure. 10. Before proceeding any further it will be convenient to deal with the question of war expenditure.

Budget Estimate, 1880-81. 11. In February 1880 the total net cost of the war, excluding *Frontier Railways*, was estimated at £5,752,000 (true sterling £4,793,000).

Revised Estimate, June 1880. 12. In June the war was estimated to cost £15,000,000 (true sterling £12,500,000) net.

Revised Estimate, October 1880. 13. In October a revised estimate was framed, based on the assumption that the evacuation of Southern Afghanistan would be complete by the end of March, and that no war expenditure would be incurred subsequently. This estimate amounted to £15,777,000 (true sterling £13,148,000) net.

Regular Estimate, 1880-81. 14. It is now estimated that the net cost of the war up to the end of 1880-81 will be £16,605,000 (true sterling £13,837,000) net. This is exclusive of a sum of £270,000 for compensation to camel-owners and to the native cavalry on account of horses, which was included in the October estimate. This sum will not be paid till 1881-82.

Budget Estimate, 1881-82. 15. In the Budget Estimate for 1881-82 war expenditure has been taken at £2,210,000 (true sterling £1,842,000) net, being £1,940,000 for the expenditure belonging to the year, and £270,000 remaining unpaid from 1880-81. Experience has shown the untrustworthy nature of any estimate of war expenditure that can be framed. £2,210,000 is merely the sum which it has been thought advisable to provide as ways and means for the year on the assumption that the evacuation of Southern Afghanistan will be complete by the end of May. I offer at this stage no actual estimate of the remaining cost of the war.

Cost of war exclusive of Frontier Railways. 16. Supposing, however, that this sum of £2,210,000 is spent, the war, exclusive of *Frontier Railways*, may at present be estimated to cost £18,815,000 (true sterling £15,680,000) net.

Cost of Frontier Railways. 17. The known and estimated net expenditure on *Frontier Railways* is £4,477,000 (true sterling £3,730,000).

Net cost of war including Frontier Railways. 18. Including this sum, and deducting £680,000 (true sterling £567,000), being the estimated gain from the war under *Railways* and *Telegraphs*, the total net war expenditure is at present estimated at £22,612,000 (true sterling £18,843,000). This is exclusive of a sum of £1,019,000 (true sterling £849,000) spent on the Punjab Northern State Railway, which was hurried on by reason of the war, and the expenditure on which, although the work was originally classed as productive, has been charged against revenue.

English contribution. 19. The English Treasury will contribute a sum of £5,000,000 sterling towards the cost of the war, that is to say, the debt of £2,000,000 sterling due by India to the Home Treasury will be written off, and an annuity of £500,000 sterling paid to the Home Treasury of the Government of India for six years. The whole of this £5,000,000 will be applied to the reduction of sterling debt.

There will, therefore, eventually be a permanent reduction in the home liabilities on account of interest on sterling debt; but the payment of the capital of the English contribution will not affect the amount of the Secretary of State's drawings. It would be inconvenient that the revenue during six years should be swelled by an extraordinary receipt of £500,000 a year. It has been decided, therefore, to bring the whole of the £5,000,000 to account at once. It will be observed that a sum of £2,000,000 figures in the Regular Estimates for 1880-81 and a sum of £3,000,000 in the Budget Estimates for 1881-82 on the revenue side of the account under *XXIX, Army*. I shall presently (paras. 70 and 71) explain the reasons for adopting this distribution between the two years.

20. This is not a proper occasion on which to discuss the policy of the Afghan War; yet I venture to express a hope that future Governments will bear in mind that, apart from indirect losses, such as the destruction of cattle, which form so important a portion of the capital of India, and apart from an expenditure of £5,496,000 (true sterling £4,580,000) on railways, which will probably yield but a slight return on their capital cost, the tax-payers of India and of England have paid or will pay about £18,815,000 (true sterling £15,680,000) in the attempt to carry that policy into execution.

21. The failure in the war estimates led to an examination of the system of Military Account and Estimate. Concurrently with various reforms in system of Account which in the course of the year have been instituted in India, a Committee composed of gentlemen well acquainted with the system of accounts in vogue both in England and in India was assembled by the Secretary of State in England. The thanks of the Government of India are due to the members of this Committee for their valuable report.

22. The failure of the war estimates arose from attention being directed too exclusively to the classified and audited expenditure, whilst the issues from the Civil Treasuries to the Military Department were neglected.

23. In considering the nature of the reforms to be introduced, the first point to which attention was directed was the necessity of obtaining the earliest possible information in respect to Treasury transactions. I proceed to state what has actually been done in this respect and what it is proposed to do.

24. The information on which we at present rely in respect to our current finance is—(1) An account of the receipts and disbursements of the month, classified in the manner in which they will ultimately appear in the Accounts; this is now ready about six weeks after the close of each month; (2) An estimate prepared towards the close of each month of the Treasury transactions of the month; (3) A monthly statement of the closing cash balance of each Treasury; except in the case of a few of the most distant and least important Treasuries, this information is available by the 9th of the month; (4) A statement, compiled about the 16th of each month, of the receipts and issues of the Civil Treasuries upon military account during the previous month; (5) Statements received from the 20th to the 24th of each month, also based upon the actual Treasury accounts, of the receipts under the chief heads of revenue during the previous month; for some of these we get, independently, telegraphic information from departmental officers.

25. It is manifest, if our present information be compared with that which was obtainable a year ago, that great progress has been made. Credit is due to the present Comptroller General (Mr. Westland) for the energy and intelligence with which he has set about the work of reform. A further improvement would, it is thought, be effected if the Treasury Officers were themselves to classify their monthly receipts and disbursements

ABSTRACT ACCOUNT OF THE		TREASURY FOR THE MONTH OF 188	
Receipts.	Rs.	Outgoings.	Rs.
Civil Revenue	Civil Expenditure ...	...
Civil Debt and Remittance	Civil Debt and Remittance ...	...
Post Office	Post Office ...	...
Military Department	Military Department ...	...
Public Works Department	Public Works Department ...	...
Opening Balance	Closing Balance ...	...
TOTAL	TOTAL ...	...

close of each month in the form given in the margin. The nine Accountants

Cause of failure of estimates.

Treasury transactions.

Present system.

Reformed system.

under a few main heads of revenue and expenditure. Every officer in charge of a Treasury has, therefore, been instructed to furnish the Accountant General of his Province with an abstract account at the

General will telegraph the result to the Comptroller General. It is probable that at first the information obtained will be defective, by reason of the Treasury Officers being unaccustomed to observe the necessary classification of their receipts and disbursements. But I trust that in time any defects will be rectified. The system will come into operation from the 1st April. We hope to obtain the whole of the information for each month by the 15th of the following month. Experience will show whether it will not be possible to obtain it earlier, and whether it will not be advisable to place the Treasury Officers in direct communication with the Comptroller General.

Finance Accounts to be based on issues.

26. It has been decided that in the Finance Accounts the issues from the civil treasuries for carrying on military services shall be treated as expenditure, in accordance with the practice as regards Exchequer issues in England. This is the only safe system for financial purposes, because the issues from the treasuries do in fact represent the amount of expenditure for which funds have been necessarily provided. The alternative course of basing the figures in the Finance Accounts upon the results of classification and audit is unsafe, because it practically excludes from view, in a comparison with Budget Estimates, considerable charges awaiting classification and audit, and payments out of issues for which accounts have not been rendered. It thus presents an erroneous view of the financial position. The Regular Estimates for 1880-81 and the Budget Estimates for 1881-82 have been framed on the new system. I wish to draw special attention to this circumstance. Unless the nature of the change be borne in mind, erroneous conclusions may be drawn in comparing the Budget Estimates and the Regular Estimates for 1880-81.

New duties of Comptroller General.

27. A change is about to be made in the duties of the Comptroller General and the Military Accountant General. Their official relations towards each other will be more clearly defined. The Comptroller General will be the chief authority in all matters affecting the mode of keeping the public accounts including those of the military and other spending departments. He will be solely responsible for the general Finance Accounts, and will be the recognised channel for information in regard to the financial position as indicated in those accounts. He will be answerable for watching the issues for military and all other services and keeping the Government informed as to the actual progress of both revenue and expenditure.

New duties of Military Accountant General.

28. The Military Accountant General will occupy the position and exercise the authority of a Deputy Secretary for Finance in the Military Department, retaining his present duties, and will be specially charged with the function of watching and reporting upon the current military expenditure.

Comptroller General to submit an annual report.

29. In future the Comptroller General will submit to the Government of India annually a report in which the accounts of the year will be compared with the Budget Estimate of that year, and explanations will be given of the causes of increase or decrease, as well as a comparison between the accounts of the year and of that immediately preceding, with similar explanations. This report will be transmitted by the Government of India with their observations thereon to the Secretary of State, to be dealt with as he may think proper.

30. Such are the reforms which have been introduced or which it is proposed to introduce. They coincide with the recommendations of the India Office Committee, in which the Government of India concurs.

System of independent appropriation audit.

31. The expediency of establishing in India an independent appropriation audit to supplement the present departmental audit came under the consideration of the Committee. The conclusion on this subject was not unanimous. On the one hand it was held that the failure in the War Estimates did not arise from errors in the accounts which are the subject of audit, but from errors in the application of those accounts to the estimates. On the other hand it was urged that the separation of the functions of account and audit is a principle of unquestionable soundness and of universal applicability. The matter is under the consideration of the Government.

Explanation of slight reduction in cash balance on March 31st 1880.

32. Before leaving the subject of war expenditure, I have one further observation to make. When it was discovered that the war estimates had been framed on an erroneous basis, some surprise was expressed at the fact that, although it was estimated that about £5,500,000 in excess of the Budget Estimates would be spent before March 31st 1880 on account of the war,

the closing balance on that date was only about £1,180,000 below the original estimate. The explanation of this circumstance is as follows: The sum actually spent in excess of the Budget Estimate was £5,503,000. The balance on March 31st 1880 was actually reduced by £1,163,000. Of the remainder (£4,340,000) £2,300,000 had already appeared in the Accounts of 1878-79 under the head of Advances. The balance (£2,040,000) is due to the receipts being greater or the disbursements less than the estimate under various heads. The aggregate receipts and disbursements of the Government of India in one year are about £250,000,000. In dealing with such large and varied operations it is difficult, even in ordinary times, to frame a correct estimate of what the balance will be at any particular moment.

III.—Regular Estimates for 1880-81.

33. The Budget Estimates for the year 1880-81 were as follows:—

Regular Estimates, 1880-81.

				£
Revenue	...	...	...	66,746,000
Expenditure	...	...	...	66,829,000
Surplus				417,000

The Regular Estimates are as follows:—

				£
Revenue	...	...	...	70,768,000
Expenditure	...	...	...	77,037,000
Deficit				6,269,000

34. The Revenue will therefore, according to present calculations, be in excess of the Budget Estimate by £4,022,000. Of this sum £2,000,000 is due to the English war contribution.

Excess Revenue.

35. The Expenditure will be in excess of the original estimate by £10,708,000. This increase is due to an under-estimate of war expenditure. The result of the change of system to which I have already alluded (para. 26) is that the Regular Estimates of 1880-81 include not only the sums outstanding from 1879-80, but also the most recent military issues, which under the old system would have figured in the Accounts of 1881-82. The unaudited military expenditure belonging to 1880-81 which would, had the old system remained in force, have been included in the Estimates and Accounts of 1881-82, may be estimated at about £4,000,000. The increase of expenditure as compared with the sum originally estimated may, therefore, be taken at about £6,708,000.

Excess Expenditure.

36. Excluding from the revenue side of the account the extraordinary receipt of £2,000,000 and from the expenditure side the £4,000,000 due to the change of system, the net result is worse than the anticipations formed at the time the Budget Estimate was framed by £4,686,000.

Net result including War Expenditure.

				£
Revenue	...	...	...	70,768,000
Expenditure	...	...	...	77,037,000
Deduct net war expenditure	...	...	...	11,665,000
Surplus				65,372,000
				5,396,000

37. The amount of net war expenditure, including that on the Punjab Northern and Frontier Railways, which figures in the Regular Estimates is £11,665,000.

Net War Expenditure.

38. Excluding war expenditure, the Regular Estimates show a surplus of £5,396,000. This result is satisfactory.

Net result excluding War Expenditure.

39. A few observations are necessary in respect to some of the chief items on either side of the account.

Explanation of details.

Revenue Side of the Account.
Land Revenue.

40. The Land Revenue is now estimated to give £21,753,000,* being £309,000 less than the Budget Estimate. A large amount of Land Revenue falls due in February and March. Recently the subordinate revenue officials have everywhere been occupied with the census. Hence the collections have been retarded, especially in Madras and the North-Western Provinces. The result is that the receipts of 1880-81 are diminished by about £445,000, and that those of 1881-82 will be proportionately increased.

41. The increase under *Customs* (£347,000) is a satisfactory sign of the general prosperity of the country. There has been a remarkable revival of trade during the year. The total value of the exports, exclusive of gold and silver, up to end of February was £66,289,000 as compared with £59,415,000 during the corresponding period of 1879-80. That of the imports was £48,396,000 as compared with £37,228,000.

Customs.

Salt.

42. The receipts from *Salt* are now calculated to fall short of the Budget Estimate by £468,000. It appears that the receipts of 1879-80, on which the Regular Estimate for 1880-81 was based, were abnormally high. The chief diminution occurs in Upper India. So far as can be at present ascertained, it is mainly due to two causes. In the first place, owing to the exhaustion of the stock of coarse salt in 1879-80 at the Sambhar Lake, the Inland Customs Department sold fine salt during the months of November and December 1879 at a price greater, indeed, than its cost of production, but considerably lower than its market value. The result was a large demand on the part of wholesale dealers and a subsequent cessation of demand until the large stocks taken off the hands of the department were consumed. Steps have been taken which will obviate any recurrence to this procedure. Secondly, during the current year the department has itself opened some central depôts. The immediate effect of this measure has been to diminish the demand for salt at the Sambhar Lake, while the wholesale dealers, whose stores will be superseded by the depôts, are working off the stocks they have in hand.

Opium.

43. *Opium* is estimated to yield £8,468,000 net, being £1,218,000 in excess of the Budget Estimate. So large an amount has never been received in any previous year. The price obtained for Bengal opium throughout the year averaged Rs. 1,362 a chest. In the course of last autumn, it was found that other crops were competing successfully with opium in Behar. The price paid to the cultivators was therefore increased from Rs. 4½ to Rs. 5 per seer. There was some stagnation in the trade of Malwa opium, the result, it is believed, of previous over-speculation.

Expenditure Side of the Account.
Military Expenditure.

44. Turning to the expenditure side of the account, of the total increase of £10,708,000, £9,299,000 appears under the head of *Military Operations in Afghanistan*. Apart from war charges, the net Military expenditure of the year is estimated at £15,463,000. There is an increase of £188,000 under *Frontier Railways*, which is also a war charge.

Refunds and Drawbacks.

45. The increase (£116,000) under the head of *Refunds and Drawbacks* is mainly owing to a double credit of £100,000 having been discovered in the accounts of 1878-79 under the head of *Salt*.

Superannuations.

46. The increase of £179,000 under the head of *Superannuations* is due to the cost of reducing the establishments of the Public Works Department having been under-estimated.

Railways.

47. The increase under head of *Railways* is mainly due to the capital expenditure on the Punjab Northern line having been £355,000, and the working expenses on the State Railways (mainly the Punjab Northern and Indus Valley) having been £247,000 in excess of the Budget Estimate.

Progress in Railway construction.

48. The progress which has been made in railway construction during the year reflects credit on the Director General of Railways and his staff. 1,104 miles have been opened to public traffic, making a total of 9,661 miles open to traffic in the whole of India. It is anticipated that 1,174 miles will be under construction during the year 1881-82.

Other Public Works and Irrigation and Navigation.

49. The increase of £224,000 under the head of *Other Public Works*, and of £123,000 under the head of *Irrigation and Navigation*, is due to the fact that the Provincial Governments are now spending their balances on

various works of material improvement. During 1879-80 these operations were restricted. The result was that the Provincial and Local balances accumulated.

50. The diminution of £316,000 under the head of *Loss by Exchange* is due to the fact that the Budget Estimate was framed on the basis of the home remittances amounting to £16,900,000, whereas only £15,090,000 have been remitted home. *Loss by Exchange.*

51. The capital expenditure on *Productive Public Works* is now estimated at £2,816,000, being £134,000 in excess of the Budget Estimate. Of this sum £2,045,000 will be spent on Railways, £700,000 on Irrigation, and £70,000 on the Madras Harbour Works. *Capital Expenditure on Productive Public Works.*

IV.—Budget Estimates for 1881-82.

52. Before I discuss the Budget Estimates of 1881-82 it will be desirable to state the basis on which those estimates have been framed. *Budget Estimates, 1881-82.*

53. Several points in connection with the existing fiscal system have recently formed the subject of representation to the Government by some important public associations. Some disappointment may not unnaturally be caused by the absence in this statement of any allusion to those points. They have received careful consideration, but the Government of India is of opinion that at the present moment, when the embarrassment caused by the partial occupation of a foreign country hangs as a dead weight on the whole financial situation, it would be inopportune to attempt any reforms in the fiscal system. It would certainly be imprudent to sacrifice any existing source of revenue, however insignificant. The consideration of any changes must, therefore, be postponed until military expenditure is reduced to its normal limits.

54. On one point, however, it has been decided to make some changes. In the debate in the Legislative Council of February 9th 1878, Sir John Strachey explained that in every ten years the Government of India would probably have to spend £15,000,000 on the relief of famine. If, he added, we provide "a *bona fide* surplus of £1,500,000 a year for 10 years, we "shall have obtained our £15,000,000." *Famine Insurance.*

55. Some difference of opinion has existed as to whether the policy proclaimed in 1878 has been carried out effectually or not, but the policy itself met with general approval at the time of its enunciation, and has not since been impugned. Speaking on behalf of the Government of India I reaffirm that policy; but it is proposed to make certain modifications in the procedure in connection with it.

56. Up to the present time the sum of £1,500,000 has not been included in the expenditure of the year. It is now proposed to treat it as expenditure.

57. It is necessary to explain the manner in which, under instructions from the late Secretary of State, the expenditure of this sum of £1,500,000 is distributed. Lord Cranbrook directed that £750,000 was for the present to be applied to the reduction of debt in England, and that the remainder was to be appropriated, at the discretion of the Government of India, to— *Distribution of money to be applied to Famine Insurance.*

"the extinction of debt, to the relief of famine, or to the construction of protective works, "not necessarily directly remunerative, but obviously protective in the sense of guarding against "a probable future outlay in the relief of the population."

58. The particular Protective Works which the Government of India will recommend to the Secretary of State for the year 1881-82 are the continuation of the Nira canal works in the Bombay Presidency, the commencement of a railway from Rewari towards Hansi in the Punjab, the completion of the line from Bellary to Hospett in the Madras Presidency, and the commencement of a branch line from Hotgi, in the neighbourhood of Sholapur, to Bijapur. It may perhaps also be found possible to make a commencement of the Betwa Canal in Bandalkhand. Provision has been made in the Budget for £750,000 to be placed at the disposal of the Public Works Department with a view to the commencement of these works. *Protective Public Works.*

Reduction of
Sterling Debt.

59. I turn to the second branch of the subject, *viz.*, the disposal of the £750,000 which is to be applied to the reduction of sterling debt.

60. The disposal of this sum of money raises some difficult questions of principle. Does the application of this money to the reduction of debt, whilst at the same time the Government continues to borrow for Productive Public Works, involve the old fallacy of a sinking fund without a surplus? It is this question, on which there may well be two opinions, which has to a great extent given rise to those doubts in respect to the execution of the Famine Insurance policy to which I have already alluded.

61. The soundness or otherwise of the policy depends upon the answer which can be given to the question—is it desirable to convert sterling into rupee debt? The Government is of opinion that, within certain limitations, it is desirable to effect this conversion.

62. The grounds for holding this opinion are as follows:—

- (1) It is essential to a sound condition of State finance that the elements of certainty and stability should prevail to as great an extent as possible. No such certainty or stability can be attained if the State owes a large sum of money in a currency other than that in which it collects its revenue.
- (2) It is desirable in years of prosperity to reduce the home liabilities, in order that, in times of emergency, the Government may fall back on the London market and borrow without any aggregate increase in their amount.

63. It may perhaps be urged that the object in view will, in any case, only be attained in appearance, and not in reality; that it signifies little whether interest is payable in gold or silver, or whether a loan is issued in London or Calcutta, for that in either case the money will be subscribed by investors resident in Europe, and that the so-called *Loss by Exchange* depends, not on the amount of the Secretary of State's bills, but on the cumulated transactions of the Secretary of State and the public.

64. If this argument is carried out to its logical conclusion it involves a reversion to the policy of contracting sterling loans whenever it is possible to obtain money by such means cheaper than by contracting to pay interest in silver. The adoption of this course, although in contradiction to the principles which have been laid down by successive Secretaries of State, is advocated by many high authorities.

65. The Government is of opinion that it would be inexpedient at present to revert to the policy of contracting obligations in gold, for the following reasons:—

- (1) The best solution of the question would be to obtain money from local investors at the same rate as from residents in Europe. If Government loans are issued in India, and if the interest is payable in silver, we may hope to attract some local capital. If they are issued in London, and the interest is payable in gold, we are almost certain to attract no local capital.
- (2) It is the opinion of those who speak with the authority of long practical experience that the effect on exchange of the amount which India has annually to remit to England would not be so oppressive if the bills to be placed on the market were more equally distributed between the Secretary of State and the public.
- (3) Any extension of our sterling obligations is in the nature of a speculation, which may prove successful or the reverse according to whether the value of silver in respect to gold rises or falls.

66. Although, however, the advantages of remitting to England in order to extinguish sterling debt may be admitted, it is possible to pay too high a price for those advantages. The difference between the value of rupee and sterling stock may be so considerable as to render the transaction undesirable. Further, there are practical difficulties in the way of giving effect to the policy. The amount of the home disbursements is now so large that unless there be a rise in the value of silver, or unless the amount of exports is

increased, it may be difficult to remit home £750,000 more than at present. For these reasons the Government cannot take any positive pledge that even when a *bona fide* surplus of receipts over expenditure is secured it shall be applied to the reduction of sterling debt.

67. With a view to the effectual execution of the Famine Insurance policy, it is in contemplation to nominate a Commission for the reduction of debt. The precise constitution and duties of the Commission have not as yet been determined. Should there be no *bona fide* surplus of receipts over expenditure, or should that surplus be less than £750,000, the Government will publish its reasons for not transferring any money or a less sum than £750,000 to the Commissioners. Should it be found desirable to invest the money temporarily, rather than to apply it at once to the extinction of sterling debt, the decision as to the nature of the investment will rest with the Government.

Appointment of
Commissioners for
the reduction of
debt.

68. The present policy of the Government, therefore, is to provide £1,500,000 a year as an insurance against famine. The first use to which this money will be applied is the relief of famine. Should no expenditure under this head be required, £750,000 will be applied to the construction of Protective Public Works. The remainder (£750,000) will, in the event of there being a surplus of receipts over expenditure, be transferred to the Commissioners for the reduction of debt. This, I say, is the present policy of the Government. Like any other policy it is liable to change; but the particular point on which I wish to lay some stress is, that the amount to be provided as an insurance against famine is only so far dependent upon the receipts from the License Tax and the Public Works Cesses that those receipts go to swell the general revenue, and by so much facilitate the execution of the policy in question. The policy of the Government is, in fact, to apply annually a specified sum from the general revenue in order to provide an insurance against famine. There is no special connection between the amount so provided and the amount received from the License Tax or the Public Works Cesses. Those taxes have never yielded so large a sum as £1,500,000 in any one year.

69. It is to be borne in mind that up to the present time the policy of the Government has been to provide a surplus of £2,000,000, of which £1,500,000 was for Famine Insurance, and £500,000 was for any extraordinary contingencies that might arise. I have explained that the £1,500,000 for Famine Insurance will henceforth be treated as expenditure. This sum is entered under *Famine Relief, Protective Works, and Commissioners for Reduction of Debt*, in the estimates for the year. The surplus which we wish to attain is thus reduced to £500,000.

Basis on which Es-
timates are framed

70. I have already stated (para. 19) that of the £5,000,000 sterling contributed by the English Treasury, it is proposed to bring £2,000,000 to account in 1880-81 and £3,000,000 in 1881-82. The reason for adopting this distribution is that, including a provision of £790,000 for *Frontier Railways*, the net war expenditure which figures in the Budget Estimates for 1881-82 is £3,000,000. By bringing £3,000,000 of the English war contribution to account in 1881-82 as revenue we are able to present a budget, the net result of which is so far normal that it is undisturbed by expenditure on account of the war.

71. The distribution of the £5,000,000 will be re-adjusted before the Accounts of 1880-81 are closed, so as to show, as far as possible, in the Accounts of 1881-82 an amount equal to the expenditure in that year on the war and on *Frontier Railways*, and to enter the rest in the Accounts of 1880-81. The object of the distribution throughout will be to leave the Estimates and, as far as possible, the Accounts of 1881-82, undisturbed by the war in any shape.

72. With these preliminary explanations I proceed to state the Estimates for the year. They are as follows:—

Estimates.

				£
Revenue	...	...	...	70,981,000
Expenditure	...	...	...	70,126,000
Surplus				855,000

Surplus exclusive of
abnormal receipts
from Land Revenue.

73. I have already explained (para. 40) that the revenue of 1881-82 is swelled by an abnormal receipt of about £445,000, being the amount of Land Revenue whose collection in 1880-81 has been retarded by reason of the census operations. The normal receipts of a year from Land Revenue may now be taken at £22,050,000. The amount for which credit is taken in the Estimates for 1881-82 is £22,495,000. Deducting the sum of £445,000, the surplus shown on the Estimates is £410,000.

Explanation of details.

74. A few observations are necessary in explanation of some of the details of the Estimates.

Revenue Side of the Account.

Customs.

75. The receipts from Customs are estimated at £2,367,000, being £155,000 less than the Regular Estimate of 1880-81. It would be unwise to count upon a continuance of the recent activity in the import trade.

Opium.

76. Under instructions from the Secretary of State, Opium is taken at a low figure, namely, £6,500,000 net.

Provincial and Local Deficits.

77. The large increase (£709,000) under the head *Provincial and Local Deficits* is due to the fact, to which I have already alluded (para. 49), that the Local Governments are spending their balances on material improvements. This is an adjusting item. Analogous charges are distributed under various heads on the expenditure side of the account, mainly under those of *Irrigation and Navigation*, where there is an increase of expenditure of £185,000, and *Other Public Works*, where there is an increase of £505,000. Provision has been made for Provincial Public Works expenditure to the amount of £1,079,000 in excess of the Budget Estimate for 1880-81.

Expenditure Side of the Account.

Interest on Debt.

78. Turning to the expenditure side of the Account, the increase of £380,000 under the head *Interest on Debt* as compared with the Regular Estimate of 1880-81, is in part due to the fact that, owing to the re-arrangement of dividend days when the 5 per cent. sterling loan was converted into 4 per cent. stock, a nominal saving of £172,000 was made in the year 1880-81. £35,000 is to provide for interest on £1,000,000 3½ per cent. stock issued to take the place of East Indian Railway debentures. The balance (£173,000) is mainly for interest on money borrowed in 1880-81 and to be borrowed in 1881-82 in India.

Marine.

79. There is an increase of £197,000 under the head of *Marine*, mainly due to the purchase of a new troopship for use in India.

Loss by Exchange.

80. *Loss by Exchange* has been estimated at £3,475,000, on the assumption that £17,200,000 will be remitted home at 1s. 8d. the rupee. There appears on the revenue side of the Account a *Gain by Exchange* of £412,000. Thus the net *Loss by Exchange* is estimated at £3,063,000. I need hardly point out that these are adjusting entries, and the difference between them does not furnish the true measure of the loss to India from the recent change in the relative values of gold and silver. In order to arrive approximately at the real loss by exchange, we must assume a normal relative value between gold and silver. When that relative value was as 1 to 15½ the 165 grains of pure silver contained in a rupee were worth 1s. 10½d. The net sterling expenditure at the Home Treasury of the Government of India may now be taken at £14,750,000 (true sterling). £14,750,000 at 1s. 8d. the rupee equals Rs. 177,000,000. At 1s. 10½d. the rupee, £14,750,000 equals Rs. 156,464,000. The difference is Rs. 20,536,000. On this basis, therefore, the real loss to the Indian Treasury in 1881-82 resulting from the disturbance of the equilibrium previously existing between gold and silver may be estimated at £2,053,600.

Capital Expenditure on Productive Public Works.

V.—Capital Expenditure on Productive Public Works.

81. A sum of £1,405,000 appears under the head of *Productive Public Works* in the estimates for 1881-82 on account of the purchase of the Madras Irrigation Company's undertaking, and £860,000 on account of Capital Expenditure on the East Indian Railway. £2,608,000 appears as Capital Expenditure on Productive Public Works. Of this sum £108,000 is the unexpended balance of the grants of former years. The balance (£2,500,000) represents the Productive Public Works grant for the year. It is intended to spend £1,780,000 on Railways, £758,000 on Irrigation, and £70,000 on the Madras Harbour Works.

82. No subject has of late years been more thoroughly discussed than the question of whether it is desirable or not to continue the policy of borrowing

in order to construct Productive Public Works in India. In 1879 a Committee of the House of Commons recorded its opinion that the expenditure upon railways and irrigation—

“though not remunerative in the aggregate, has upon the whole been beneficial to India, and that although considerable sums have been wasted and certain profitless schemes undertaken, the policy of continuing to borrow for Productive Public Works may, within the limits and restrictions hereinafter laid down, be continued.”

The Committee then proceeded to lay down certain restrictions, the principal of which was that no more than £2,500,000 should for the present be borrowed in any one year. The limited amount of capital available in India,—the undesirability of adding to the sterling debt,—the fact, to which the Committee allude, that in India there is little or no publicity, and still less extraneous engineering talent to criticise the projects emanating from the Public Works Department,—the unavoidable difficulties encountered by any great central department, however zealous and intelligent its individual members may be, in exercising an effective control over the expenditure of vast sums of money,—appear to justify this restriction. Successive Secretaries of State have adopted the principles recommended by the Committee. The present Secretary of State has given somewhat greater precision to the instructions of his predecessors. It has been laid down that—

“The question of constructing new railways is to be considered on commercial principles. No new line is to be undertaken, unless there is good prospect of its proving remunerative: that is to say, unless it can be fairly calculated to pay, within a maximum limit of five years from the date of the line being open for traffic, 4 per cent. on the capital invested, including therein all arrears of simple interest incurred up to that date, and also the capitalised value of the Land Revenue and of Leave Allowances and Pensions.”

In the case of irrigation works it is said—

“Commercial principles may be so far relaxed as to admit of their being undertaken if they can fairly be estimated to prove remunerative in ten years from the date of their completion, on similar terms.”

83. Such are the instructions of Her Majesty's Government, and it would, in any case, be the duty of the Government of India to carry them into execution. But I wish to express my concurrence in the principles which have been laid down.

84. It is, however, manifest that a capital expenditure of £2,500,000 a year is inadequate to meet the present wants of India. Are we therefore to abandon all hope of constructing canals and railways with the rapidity which the exigencies of the country demand? I hope not. It has always appeared to me a remarkable fact that India,—with all its magnificent and, as yet, only half-developed resources, and with all the security to life and property resulting from a Government, which, whatever be its defects, is at all events strong, honest, and well-intentioned,—should up to the present time have been obliged to pledge the full security of the State in order to attract any considerable portion of the surplus capital of England. I hope that some railways afford sufficient attraction to induce private individuals to undertake their construction without the aid of Government, or, at all events, with a minimum amount of such aid. I do not question the wisdom of the policy which would permit private capitalists to embark in this field. It was therefore with pleasure that I read the following instructions which have been received from the Secretary of State:—

“In the case of railways, I do not doubt that Your Excellency will bear constantly in mind the importance, whenever possible, of ensuring their construction by private capital, either local or European. It is true that up to the present time no companies have been found willing to undertake the construction of railways without a Government guarantee; but I would, nevertheless, strongly urge upon Your Excellency that, when any reasonable prospect of success presents itself, an endeavour should be made to encourage the raising of capital through private agency, on the exclusive security of the success of the undertaking. Any step in this direction will meet with my most cordial support and co-operation. In the event of its becoming apparent that the due execution of this policy is impracticable, it may become desirable to consider whether a modified system of guarantee might not advantageously be adopted. By a modified system I mean one so restricted in respect to time and to the rate of interest guaranteed as to give the subscribers a real interest in the efficient and economical administration of the railway.”

85. It is sometimes urged that a railway is a monopoly, and, for that reason, should be in the hands of the State, and not of any private interests. Further, that to concede the right of building a railway is to part with one of our most productive resources.

86. It is true that a railway is generally a practical monopoly. The State, therefore, should exercise so much supervision over its working as will prevent the monopoly being exercised in a manner detrimental to the public interests. Thus the State should possess a right of inspection, in order that the line may be certified by competent authority to be safe for the transport of goods and passengers. It should regulate the maximum tariff and fix the gauge on which the line is to be constructed. It is especially necessary that a conditional right of purchase after the lapse of a certain period should be reserved. But when provision has been made for these and some other points, which I will not now enumerate, the necessity for State interference ceases. The interests of the public do not necessarily demand that the State should create an artificial monopoly in its own favour in respect to the construction of all railways.

87. As regards the loss of revenue, it may be urged that if the profits of the railway be left to fructify in the pockets of the people they will be more advantageously employed than would be the case were they paid to the State, with a great chance of their being employed on unproductive expenditure. Moreover it is to be observed that the indirect benefits to the State and to the country resulting from the extension of railway communication are obtained equally well whether the railways are constructed by Government or by private agency. The value of land is enhanced; new markets are opened; an impetus is given to the export trade, and the greater power of transport and concentration affords a hope that military expenditure may be reduced.

88. Even if the general arguments in favour of constructing railways solely through the agency of the State were more valid than I conceive them to be, I should still hold that those arguments did not apply in India. The first economic requirement of India is that her resources should be developed without delay, and that means of communication should be so improved as to facilitate emigration from districts which are over-populated to those in which labour is scarce. I doubt whether Government agency alone can adequately perform this task, and I hold that in any case it is not desirable that it should do so if private agency can be found to undertake the work. I am not without hope that, if an impulse can be given to railway construction by British enterprise, Native capitalists will enter the field, either alone or in conjunction with Englishmen. I should regard such a movement as an important factor in the practical education of the people, inasmuch as it would tend to wean the Natives of India from that dependence upon Government which is intensified by concentrating in the hands of the State all the organised skill which the construction and management of a railway requires. If ever the Natives of this country are to be schooled in the first rudiments of self-government it is desirable that they should be encouraged to act for themselves in such matters, rather than that they should rely always upon that coercive philanthropy which insists upon doing everything for them.

89. A more real obstacle to the construction of railways by private agency without a Government guarantee is to be found in the fact that up to the present time it has not been found possible to form a company willing to undertake them. In fact, the impossibility of inducing capitalists to undertake the construction of railways in India at their own risk with a minimum amount of Government interference was one of the main reasons which led to the adoption of State agency in the place of the guarantee system in 1869.

90. Since 1869 the desirability of encouraging private capitalists to make railways without a guarantee has been frequently pressed upon the Government of India, and it has always been assumed that the policy was impossible of execution. It does not, however, follow that what was impossible twelve years ago is so now. During that period the financial aspect of railway enterprise in India has improved, whilst at the same time the amount of capital seeking investment in the world has increased. I am not over-

sanguine as to the possibility of developing the resources of India rapidly through the agency of private enterprise, but the end to be attained is so important that the policy merits a further trial. Some progress has already been made. A Company has been formed under the auspices of Messrs. Rothschild with a view to the construction of a railway from Calcutta to Jessore and Khopla. I am hopeful that the example given by a firm of such high standing and reputation as Messrs. Rothschild will give an impulse to the construction of railways through the agency of private enterprise. If local capital will come forward, so much the better. If not, it is to be hoped that European capital will be forthcoming.

91. I am unable as yet to say anything definite as to the conditions under which concessions may be made to private capitalists. Possibly those conditions may vary according to the exigencies of each particular case. It appears to me, however, that the Government may legitimately help in a variety of ways short of giving a guarantee. Government officers may make surveys and estimates, and supply all necessary information with a view to enabling private individuals to judge for themselves whether they care to invest their money in any particular scheme. The land on which the line is constructed may sometimes be given free of cost. Possibly, in some cases, grants of waste land in the vicinity of a new line may be given. On the other hand, certain conditions, to some of which I have already alluded, must be imposed, and it will be important only to give concessions to such persons as can afford good security that they have at their command a sufficient amount of capital to carry out the undertaking to a successful issue.

VI.—Ways and Means.—(See Appendix VII.)

92. The balance on March 31st 1881 is estimated at £13,000,000. Although so short a time has to elapse before the close of the year, I am obliged to put this estimate forward with reserve. The disturbance in the collection of Land Revenue; to which I have already alluded (paras. 40 and 73), renders it difficult to state with accuracy whether the amount now due will be paid before or after March 31st. Further, the estimate of £13,000,000 is largely affected by the distribution of the payment of Council bills at Calcutta between the last week of March and the first week of April.

93. Provision has been made in the Ways and Means Estimate for a loan of £3,000,000 to be raised in India in the course of the year. The amount of Secretary of State's bills which, it is estimated, will be presented for payment in the course of the year is £17,200,000 sterling. The estimates of the amount to be borrowed and to be supplied to the Home Treasury by bills in 1881-82 are the best that can now be made, but I state them with the usual reserve, viz., that they are—

"subject to modification as the year goes on, that the Government must not be understood to pledge itself that the Secretary of State will raise by bills the exact amount stated, or that the exact amount stated will be borrowed during the year, or that it will be borrowed in India."

94. The balance on March 31st 1882 is estimated at £10,000,000. In considering this estimate it is to be borne in mind that some heads of revenue will almost certainly yield more than the amount for which credit has been taken, and also that many of the heaviest additions to the expenditure—namely, the large grants for Public Works and for the reduction of debt—will not fall upon the Treasuries until late in the year, when we shall have passed the period of low balances.

95. It will be observed that there was a large increase of Savings Banks Deposits during the year 1880-81. This increase was due to the Government having raised the rate of interest from $3\frac{1}{4}$ to $4\frac{1}{4}$ per cent. and having also raised the limit of individual deposits. Part of these concessions have now been withdrawn as they were considered to have attracted a class of deposits for which Savings Banks were not intended. Large withdrawals are in consequence anticipated in 1881-82. On the other hand arrangements are being made to utilise the organisation of the Post Office with a view to giving increased facilities to depositors.

Ways and Means.
Closing balance,
March 31st 1881.

Loan of £3,000,00

Closing balance,
March 31st 1882.

Savings Banks.

Money-orders.

96. On January 1st 1880 the business of the Money-Order Department was transferred from the Civil Treasuries to the Post Office. The result of this change has been to increase the number of offices at which money-orders can be obtained and paid. The result is shown in the increase of the annual amount of money-orders from £1,200,000 to over £4,000,000.

VII.—Conclusion.

Conclusion.

97. I have now dwelt upon most of the leading features of our current finance. I have attempted a more detailed examination of the many questions which arise incidentally would have unduly lengthened this statement. I will conclude with some observations of a more general nature on the financial situation.

98. The facts and figures which I have given in this statement are sufficient to show that the first essential condition of sound finance exists in India. The revenue exceeds the expenditure. The actual financial condition of India is therefore prosperous. I am glad of an opportunity of expressing this opinion, because the recent failure in the War Estimates has tended to induce a belief that the present financial condition of India affords ground for alarm. This is not the case. When once we are relieved from the strain of war expenditure we need be under no serious anxiety in respect to our current finances. The difficulties with which we have to deal, considerable though they be, are different from those which obtained in the years immediately following the Mutiny. India is not in a state of chronic deficit. She can not only pay her way, but provide a large surplus of receipts over expenditure. The different branches of revenue show a fair degree of elasticity. During the last 12 years there has been a reduction of £3,558,000 in the net charge on account of Productive Public Works.

99. These facts are satisfactory and, if I may be allowed to say so, reflect credit on the past administration of Indian finance. Are we therefore justified in saying that the condition of Indian finance is thoroughly prosperous? I think not. However encouraging may be the aspect of the present, the possibilities of the future are at all events sufficiently grave to render severe thrift and economy a paramount necessity.

100. Our principal source of income is the Land Revenue, which is paid in silver, and either fixed in perpetuity or only subject to increase at long intervals. At the same time we owe a large sum annually in gold. The amount of the Secretary of State's bills has of late years been gradually increasing. In 1881-82 they will amount to £17,200,000 sterling. This amount includes many remittances which are in the nature of banking transactions; but when all reasonable deductions have been made, the amount which India must send home to meet her current wants is still very large. Obviously under such conditions one essential element of State finance—stability—must be to some extent wanting. We can never feel any certainty of the sum to which the item *Loss by Exchange* may not amount.

101. About £8,000,000 of our net revenue is derived from opium. It is true that whilst the revenue from opium has of late years been steadily increasing, it has been wisely decided to rely on it only to the extent of £6,500,000 net in framing the estimates. But I cannot, on this account, consider that the force of the arguments based upon the precarious nature of this revenue are diminished. £6,500,000 is about one-tenth of the gross revenue, and there will always be a tendency to discount the anticipated receipts above that amount. The degree of embarrassment which would be caused by the whole or partial loss of the opium revenue increases in the direct proportion of the sums which the Indian Treasury derives from this source.

102. Lastly, the pressure of the population upon the soil, which year by year increases in intensity, presents an economic difficulty of the first magnitude, with which, indeed, I doubt the capability of Government to cope by any direct means, but which renders it imperative upon us to reduce in every

possible way the pressure of taxation. India is a poor country, and the fact that the Government receives in the shape of taxes more than it spends should not blind us to the economic difficulties of the future. No one, for instance, can reflect on such facts as those recently published by an able young officer of the Civil Service (Mr. Irwin) in respect to Oudh without misgivings as to the future. A high authority on agricultural matters (Mr. Caird),—whose criticisms on Indian affairs I welcome, although I venture to think that further study might induce him to modify some of his views,—has also dwelt on the density of the population in certain parts of India. The Director General of Statistics has calculated that in Bengal there are 715 people to every square mile of cultivated land; in the North-Western Provinces and Oudh the proportion is 824; in Madras 627. These figures speak for themselves. The conclusions to be deduced from them are all the more serious if we reflect that every benevolent attempt made to mitigate the effects of famine and defective sanitation serves but to enhance the evils resulting from over-population.

103. I cannot now attempt any general disquisition upon the proper sphere of Government action in dealing with this and other economic problems which present themselves in India. I will merely observe that Government must beware lest it undertake the solution of difficulties beyond its control, and lest it interfere in matters where its action would be detrimental and would discourage a spontaneous and healthy development of national life. There are, however, two points to which I venture to think the attention of Government may, at the present moment, be usefully directed. The first is the reduction of military expenditure; the second, the encouragement of private enterprise.

104. A Commission, composed of high authorities, has pronounced the possibility of reducing the cost of the Army. I am alive to the difficulties which must be encountered in seeking to reduce Military Expenditure, and I deprecate any economies which can only be made at the expense of true efficiency. I recognise that so long as the Government was not free from the embarrassment caused by the Afghan war, it was impossible to take this matter seriously in hand. But I wish to express my opinion that, when once we are free from Afghan complications, the question of reducing Military Expenditure is of all others that which most seriously demands the attention of Government.

105. Some legitimate encouragement may be afforded to private enterprise without incurring the evils involved in affording anything in the nature of protection to Native industries. It is undesirable that the Government should give subventions to commercial undertakings. Further, the Government must supply its own wants by buying in the cheapest market, wherever that may be. When I speak, therefore, of the encouragement to be given to private enterprise, I mean rather that there should be the absence of discouragement necessarily caused if the State creates artificial monopolies in its own favour, or takes any action which practically causes the Government to compete with private trade. I have already dwelt on the case of Railways. In other spheres Government may legitimately afford some direct encouragement to private trade. Thus, it may be careful to supply its own wants from *bona fide* local sources whenever they can be supplied as cheaply as by obtaining goods from Europe. A good deal has already been done in this respect, and it is to be hoped that, as private enterprise is brought to bear more and more on the development of local manufactures, we shall be able to reduce still further the amount which we have to remit to Europe for stores.

106. Further, Government may advantageously continue to act in the direction pointed out by the late Lord Mayo as the pioneer of commerce by facilitating the establishment of direct relations between the commercial classes of India and foreign countries. Thus, two officers of Government (Mr. Buck and Mr. O'Connor) have been of late usefully employed in aiding to bring to the notice of the mercantile community of Melbourne the advantages to be derived from entering into closer commercial relations with India. I am glad to learn that the Syndicate, which was recently formed of persons interested in the tea trade, is about to send a mission to America similar to that which was despatched to Australia. The Government has intimated its willingness to assist in the matter. I may mention that Mr. Buck has expressed an opinion that if the

cotton manufacturers of Bombay and the jute manufacturers of Calcutta were to follow the example of the tea merchants in taking some steps to introduce and extend their manufactures in the colonies, they might effect a considerable increase in their exports.

107. Measures such as those to which I have alluded above come within the legitimate sphere of Government action. I do not say that such palliatives will suffice to meet the economic and financial difficulties with which, possibly, the future may be beset, or that I have alluded to nearly all the remedies which it is within the range of possibility to apply to them; but if we recognise the existence of those difficulties,—if the measures we adopt are of a practical nature and dictated by sound principle,—and if at the same time we are careful to remove any restrictions upon that free expression of opinion which helps so materially to bring to light the nature of the evils to be remedied,—we may at least face the future in the full conviction that we have done our duty. Above all things we should bear in mind the words of Mr. Gladstone,*

* Debate in the House of Commons.
June 12th 1879.

which represent my own views in language so far more eloquent than any I can find, that I cannot terminate this statement better than by quoting them. Painful impressions, he said—

“have been received in this country that the economic and material condition of the people of India is not what we should desire. No doubt, exaggerated statements have obtained currency, and salutary corrections have been applied; but I often think we are too apt to fall back on the abstract and theoretical splendour of the possession of the Indian Empire, and we do not sufficiently recollect that the administration of that Empire, in the final judgment of history, will bring no advantage or glory to us, except in the exact and precise proportion that that administration confers benefit upon that Empire and renders India prosperous and happy.”

CALCUTTA, }
March 25th 1881.

E. BARING.

STATEMENTS.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

REVENUES	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES COMPARED WITH ESTIMATES, 1880-81.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	
I.—LAND REVENUE ...	22,463,548	22,062,000	21,753,000	...	309,000	22,495,000	742,000	
II.—TRIBUTES ...	702,451	698,000	751,000	53,000	...	705,000	...	
III.—FOREST ...	670,234	690,000	699,000	9,000	...	770,000	71,000	
IV.—EXCISE ...	2,838,021	2,782,000	3,075,000	293,000	...	3,031,000	...	
V.—ASSESSED TAXES ...	785,818	535,000	550,000	15,000	...	550,000	...	
VI.—PROVINCIAL RATES ...	2,882,125	2,764,000	2,783,000	19,000	...	2,863,000	80,000	
VII.—CUSTOMS ...	2,280,793	2,175,000	2,522,000	347,000	...	2,367,000	...	
VIII.—SALT ...	7,266,413	7,541,000	7,053,000	...	488,000	7,153,000	100,000	
IX.—OPIMUM ...	10,319,162	9,410,000	10,498,000	1,088,000	...	8,763,000	...	1,735,000
X.—STAMPS ...	3,193,739	3,194,000	3,259,000	65,000	...	3,290,000	31,000	
XI.—REGISTRATION ...	269,239	265,000	287,000	22,000	...	290,000	3,000	
XII.—MINE ...	239,569	196,000	89,000	...	107,000	89,000	...	
XIII.—POST OFFICE ...	1,004,372	1,008,000	1,029,000	21,000	...	967,000	...	
XIV.—TELEGRAPH ...	505,552	486,000	525,000	39,000	...	481,000	...	
XV.—MINOR DEPARTMENTS ...	99,282	81,000	84,000	3,000	...	101,000	17,000	
XVI.—LAW AND JUSTICE ...	658,002	680,000	665,000	...	15,000	664,000	...	
XVII.—POLICE ...	227,657	232,000	237,000	5,000	...	236,000	...	
XVIII.—MARINE ...	258,187	226,000	210,000	...	16,000	210,000	...	
XIX.—EDUCATION ...	139,414	137,000	152,000	15,000	...	143,000	...	
XX.—MEDICAL ...	56,329	40,000	44,000	4,000	...	42,000	...	
XXI.—STATIONERY AND PRINTING ...	56,019	45,000	62,000	17,000	...	61,000	...	
XXII.—INTEREST ...	748,050	651,000	829,000	178,000	...	678,000	...	170,000
XXIII.—SUPERANNUATIONS ...	525,141	386,000	323,000	...	63,000	315,000	...	
XXIV.—MISCELLANEOUS ...	337,370	268,000	387,000	119,000	...	271,000	...	116,000
XXV.—RAILWAYS ...	7,120,406	7,545,000	7,670,000	125,000	...	7,950,000	280,000	
XXVI.—IRRIGATN. & NAVIGATN. ...	516,907	861,000	850,000	...	11,000	903,000	53,000	
XXVII.—OTHER PUBLIC WORKS ...	503,066	471,000	487,000	16,000	...	485,000	...	
XXVIII.—PROVL. & LOCAL DEFICITS ...	19,778	247,000	112,000	...	135,000	821,000	709,000	
XXIX.—ARMY ...	1,029,483	833,000	950,000	117,000	...	814,000	...	136,000
ENGLISH CONTRIBUTION FOR AFGHAN WAR ...	...	...	2,000,000	2,000,000	...	3,000,000	1,000,000	
MILITARY OPERATIONS IN AFGHANISTAN ...	50,489	...	291,000	291,000	...	61,000	...	230,000
XXX.—GAIN BY EXCHANGE ...	320,580	237,000	542,000	305,000	...	412,000	...	175,000
GRAND TOTAL ...	68,484,666	66,746,000	70,768,000	4,022,000	...	70,981,000	213,000	
DEFICIT ...	1,182,949	...	6,269,000	6,686,000	...	...	...

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 25th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General

INDIA IN INDIA AND IN ENGLAND.

52.

EXPENDITURE.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
INTEREST ON DEBT ...	6,172,596	5,895,000	6,007,000	12,000	...	6,287,000	390,000	...
INTEREST, OTHER ACCOUNTS ...	382,462	400,000	402,000	2,000	...	400,000	7,000	...
REFUNDS AND DRAWBACKS ...	368,606	318,000	434,000	116,000	...	350,000	...	84,000
LAND REVENUE ...	2,937,186	2,995,000	2,983,000	...	12,000	3,032,000	49,000	...
FOREST ...	465,056	532,000	473,000	...	59,000	571,000	98,000	...
EXCISE ...	111,413	111,000	95,000	...	16,000	89,000	4,000	...
ASSESSED TAXES ...	29,886	20,000	23,000	3,000	...	15,000	...	8,000
PROVINCIAL RATES ...	47,866	53,000	48,000	...	5,000	48,000	...	...
CUSTOMS ...	201,280	204,000	200,000	...	4,000	206,000	6,000	...
SALT ...	340,687	368,000	371,000	3,000	...	428,000	57,000	...
OPIMUM ...	2,067,492	2,160,000	2,030,000	...	130,000	2,263,000	233,000	...
STAMPS ...	114,324	105,000	96,000	...	9,000	114,000	18,000	...
REGISTRATION ...	165,208	166,000	175,000	9,000	...	186,000	11,000	...
MINT ...	94,631	111,000	80,000	...	31,000	105,000	25,000	...
POST OFFICE ...	1,145,552	1,142,000	1,176,000	34,000	...	1,098,000	...	78,000
TELEGRAPH ...	451,143	467,000	498,000	31,000	...	562,000	64,000	...
ADMINISTRATION ...	1,492,280	1,466,000	1,543,000	77,000	...	1,519,000	...	24,000
MINOR DEPARTMENTS ...	358,241	437,000	408,000	...	29,000	458,000	50,000	...
LAW AND JUSTICE ...	3,280,822	3,353,000	3,220,000	...	133,000	3,351,000	131,000	...
POLICE ...	2,495,549	2,513,000	2,515,000	2,000	...	2,571,000	58,000	...
NAVY ...	530,133	568,000	538,000	...	30,000	735,000	197,000	...
EDUCATION ...	967,029	1,016,000	989,000	...	27,000	1,058,000	69,000	...
ECCLESIASTICAL ...	156,012	159,000	159,000	...	...	159,000	...	...
MEDICAL ...	668,746	709,000	670,000	...	39,000	698,000	28,000	...
STATIONERY AND PRINTING ...	418,464	492,000	493,000	11,000	...	512,000	19,000	...
POLITICAL ...	430,571	436,000	506,000	70,000	...	562,000	56,000	...
ALLOWANCES & ASSIGNMENTS ...	1,814,635	1,846,000	1,912,000	66,000	...	1,943,000	31,000	...
CIVIL FURLOUGH ALLOWANCES ...	215,092	233,000	223,000	...	10,000	234,000	11,000	...
UPPER ANNUATIONS ...	2,196,551	1,982,000	2,161,000	179,000	...	2,064,000	...	97,000
MISCELLANEOUS ...	341,868	364,000	285,000	21,000	...	271,000	...	14,000
AMINE RELIEF, PROTECTIVE WORKS AND COMMISSIONERS FOR REDUCTION OF DEBT...	103,800	5,000	47,000	42,000	...	1,500,000	1,453,000	...
RAILWAYS ...	7,148,601	6,595,000	7,320,000	725,000	...	7,189,000	...	131,000
FRONTIER RAILWAYS ...	1,834,350	2,040,000	2,226,000	188,000	...	790,000	...	1,438,000
IRRIGATION & NAVIGATION ...	1,133,963	1,077,000	1,200,000	123,000	...	1,385,000	185,000	...
OTHER PUBLIC WORKS ...	3,392,409	4,306,000	4,530,000	224,000	...	5,035,000	505,000	...
PROV. & LOCAL SUPPLIES ...	632,077	131,000	202,000	71,000	...	114,000	...	88,000
ARMY ...	16,896,239	16,163,000	16,413,000	250,000	...	16,459,000	46,000	...
MILITARY OPERATIONS IN AFGHANISTAN ...	4,816,023	2,080,000	11,389,000	9,299,000	...	2,271,000	...	9,118,000
LOSS BY EXCHANGE ...	3,246,983	3,411,000	3,095,000	...	316,000	3,475,000	380,000	...
TOTAL ORDINARY ...	69,687,615	66,329,000	77,037,000	10,708,000	...	70,126,000	...	6,011,000
PRODUCTIVE PUBLIC WORKS ...	...	417,000	...	...	...	855,000	7,124,000	...
GO. P. WORKS E. I. RAILWAY ...	3,364,330	2,682,000	2,816,000	134,000	...	2,608,000	...	208,000
GO. DO. MADRAS IRRIGATION AND CANAL COMPANY'S UNDERTAKING.	9,730,862	630,000	632,000	2,000	...	860,000	228,000	...
	...	...	...	...	...	1,405,000	1,405,000	...

J. WESTLAND,
Offg. Comptroller General.R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

(Distinguishing Revenue and Charge)

REVENUE.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
CIVIL.								
I.—LAND REVENUE ...	21,861,150	21,359,000	21,052,000	...	307,000	21,768,000	736,000	...
II.—TRIBUTES ...	702,451	698,000	751,000	53,000	...	706,000	...	48,000
III.—FOREST ...	676,234	690,000	699,000	9,000	...	770,000	71,000	...
IV.—EXCISE ...	2,838,021	2,782,000	3,075,000	293,000	...	3,081,000	...	44,000
V.—ASSESSED TAXES ...	785,318	585,000	550,000	15,000	...	550,000	...	...
VI.—PROVINCIAL RATES ...	2,882,125	2,764,000	2,783,000	19,000	...	2,863,000	80,000	...
VII.—CUSTOMS ...	2,280,793	2,175,000	2,522,000	347,000	...	2,367,000	...	158,000
VIII.—SALT ...	7,266,413	7,541,000	7,053,000	...	488,000	7,153,000	100,000	...
IX.—OPIMUM ...	10,319,162	9,410,000	10,408,000	1,088,000	...	8,763,000	...	1,798,000
X.—STAMPS ...	3,193,739	3,194,000	3,259,000	65,000	...	3,290,000	31,000	...
XI.—REGISTRATION ...	269,239	265,000	287,000	22,000	...	290,000	3,000	...
XII.—MINT ...	230,569	196,000	89,000	...	107,000	89,000	...	...
XIII.—POST OFFICE ...	1,004,372	1,008,000	1,029,000	21,000	...	967,000	...	62,000
XIV.—TELEGRAPH ...	805,552	486,000	525,000	39,000	...	481,000	...	44,000
XV.—MINOR DEPARTMENTS ...	99,282	81,000	84,000	3,000	...	101,000	17,000	...
XVI.—LAW AND JUSTICE ...	658,902	680,000	665,000	...	15,000	664,000	...	...
XVII.—POLICE ...	227,657	232,000	237,000	5,000	...	236,000	...	...
XVIII.—MARINE ...	258,187	226,000	210,000	...	16,000	210,000	...	...
XIX.—EDUCATION ...	134,414	137,000	152,000	15,000	...	143,000	...	8,000
XX.—MEDICAL ...	56,929	40,000	41,000	4,000	...	42,000	...	2,000
XXI.—STATIONERY & PRINTING ...	56,019	45,000	62,000	17,000	...	61,000	...	...
XXII.—INTEREST ...	748,050	651,000	829,000	178,000	...	678,000	...	151,000
XXIII.—SUPERANNUATIONS ...	525,141	386,000	323,000	...	63,000	315,000	...	8,000
XXIV.—MISCELLANEOUS ...	337,370	268,000	387,000	119,000	...	271,000	...	116,000
XXV.—IRRIGATION & NAVIGN. ...	193,067	181,000	194,000	13,000	...	180,000	...	14,000
XXVII.—OTHER PUBLIC WORKS ...	593,066	471,000	487,000	16,000	...	485,000	...	...
XXVIII.—PROVL & LOCAL DEPOTS ...	19,778	247,000	112,000	...	135,000	821,000	709,000	...
XXIX.—ARMY ...	1,029,483	833,000	950,000	117,000	...	814,000	...	139,000
ENGLISH CONTRIBUTION FOR AFGHAN WAR ...	...	...	2,000,000	2,000,000	...	3,000,000	1,000,000	...
MILITARY OPERATIONS IN AFGHANISTAN ...	50,499	...	291,000	291,000	...	61,000	...	230,000
XXX.—GAIN BY EXCHANGE ...	320,580	237,000	542,000	305,000	...	412,000	...	138,000
TOTAL ...	60,037,962	57,818,000	61,741,000	3,923,000	...	61,601,000	...	14,000
<i>Revenue from Productive Public Works.</i>								
XXV.—RAILWAYS—								
State (Gross Earnings)	1,548,728	1,920,000	2,175,000	255,000	...	2,420,000	245,000	...
Guaranteed (Net Traffic Receipts)	4,622,584	2,825,000	2,805,000	...	130,000	2,780,000	35,000	...
East Indian Railway ...	949,154	2,800,000	2,800,000	...	...	2,800,000	...	...
XXVI.—IRRIGN. & NAVIGATION—								
Direct Receipts ...	706,041	680,500	661,000	...	19,500	739,000	78,000	...
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	15,799	—500	—5,000	—4,500	...	—16,000	—11,000	...
I.—PORTION OF LAND REVENUE DUE TO IRRIGATION ...	602,398	703,000	701,000	...	2,000	707,000	6,000	...
TOTAL ...	8,446,704	8,928,000	9,927,000	99,000	...	9,380,000	353,000	...
GRAND TOTAL REVENUE ...	68,484,666	66,746,000	70,768,000	4,022,000	...	70,981,000	213,000	...
DEFICIT ...	1,182,949	...	6,289,000	6,086,000	...	...	...	...

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE }
The 25th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General

INDIA IN INDIA AND IN ENGLAND. (Active Public Works.)

EXPENDITURE.	ACCOUNTS. 1879-80.	BUDGET ESTIMATES. 1880-81.	REGULAR ESTIMATES. 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES. 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
INTEREST ON DEBT ...	4,590,482	4,014,000	3,740,000	...	274,000	3,838,000	98,000	...
INTEREST, OTHER ACCOUNTS ...	382,462	400,000	402,000	2,000	...	409,000	7,000	...
FUNDS AND DRAWBACKS ...	368,606	318,000	434,000	116,000	...	350,000	...	84,000
GRAND REVENUE ...	2,937,185	2,995,000	2,983,000	...	12,000	3,032,000	40,000	...
POST ...	405,050	532,000	473,000	...	59,000	571,000	98,000	...
POST OFFICE ...	111,418	111,000	95,000	...	16,000	99,000	4,000	...
STAMP DUTY ...	29,886	20,000	23,000	3,000	...	15,000	...	8,000
PROVINCIAL RATES ...	47,866	53,000	48,000	...	5,000	48,000	...	...
STAMPS ...	201,260	204,000	200,000	...	4,000	206,000	6,000	...
STAMPS ...	340,087	368,000	371,000	3,000	...	428,000	57,000	...
STAMPS ...	2,067,492	2,160,000	2,030,000	...	130,000	2,263,000	233,000	...
STAMPS ...	114,324	105,000	96,000	...	9,000	114,000	18,000	...
STAMPS ...	165,208	166,000	175,000	9,000	...	186,000	11,000	...
STAMPS ...	94,631	111,000	80,000	...	31,000	106,000	25,000	...
STAMPS ...	1,145,552	1,142,000	1,178,000	34,000	...	1,098,000	...	78,000
STAMPS ...	451,143	467,000	498,000	31,000	...	502,000	64,000	...
STAMPS ...	1,492,280	1,466,000	1,543,000	77,000	...	1,519,000	...	24,000
STAMPS ...	358,241	437,000	408,000	...	29,000	458,000	50,000	...
STAMPS ...	3,280,822	3,353,000	3,220,000	...	133,000	3,351,000	131,000	...
STAMPS ...	2,495,549	2,513,000	2,515,000	2,000	...	2,571,000	56,000	...
STAMPS ...	530,133	508,000	538,000	...	30,000	735,000	197,000	...
STAMPS ...	967,029	1,016,000	989,000	...	27,000	1,058,000	69,000	...
STAMPS ...	156,012	159,000	159,000	...	...	159,000	...	...
STAMPS ...	668,746	709,000	670,000	...	39,000	698,000	28,000	...
STAMPS ...	418,464	482,000	493,000	11,000	...	512,000	19,000	...
STAMPS ...	430,571	436,000	506,000	70,000	...	562,000	56,000	...
STAMPS ...	1,814,635	1,846,000	1,912,000	66,000	...	1,948,000	31,000	...
STAMPS ...	215,092	233,000	223,000	...	10,000	234,000	11,000	...
STAMPS ...	2,198,551	1,982,000	2,161,000	179,000	...	2,064,000	...	97,000
STAMPS ...	341,868	264,000	285,000	21,000	...	271,000	...	14,000
STAMPS ...	...	...	...	...	...	...	...	...
STAMPS ...	103,990	5,000	47,000	42,000	...	1,500,000	1,453,000	...
STAMPS ...	471,410	304,000	745,000	441,000	...	417,000	...	328,000
STAMPS ...	1,334,350	2,040,000	2,228,000	188,000	...	790,000	...	1,438,000
STAMPS ...	668,907	634,000	720,000	86,000	...	926,000	292,000	...
STAMPS ...	3,892,409	4,306,000	4,530,000	224,000	...	5,035,000	505,000	...
STAMPS ...	639,077	131,000	202,000	71,000	...	114,000	...	88,000
STAMPS ...	16,896,239	16,163,000	16,413,000	250,000	...	16,459,000	46,000	...
STAMPS ...	...	...	...	...	...	...	...	...
STAMPS ...	4,816,623	2,090,000	11,389,000	9,299,000	...	2,271,000	...	9,118,000
STAMPS ...	3,240,983	3,411,000	3,095,000	...	316,000	3,475,000	380,000	...
EXPENDITURE ORDINARY ...	60,943,254	67,714,000	67,815,000	10,101,000	...	60,446,000	...	7,369,000
EXPENDITURE ON Productive Public Works (Working Expenses and Interest).	...	...	...	...	...	...	...	...
RAILWAYS—	...	...	...	...	...	...	...	...
State—(Working and Maintenance) ...	1,215,231	1,326,000	1,573,000	247,000	...	1,669,000	96,000	...
Guaranteed (Interest, Surplus Profits, &c.) ...	5,427,563	3,661,000	3,698,000	37,000	...	3,516,000	...	182,000
East Indian Railway ...	34,397	1,304,000	1,304,000	...	...	1,587,000	283,000	...
Madras Irrigation & Navigation—	...	...	...	...	...	...	...	...
Working and Maintenance ...	414,601	393,000	430,000	37,000	...	426,000	...	4,000
Madras Irrigation & Canal Company (Interest, &c.) ...	50,455	50,000	50,000	...	...	33,000	...	17,000
INTEREST ON DEBT ...	1,582,114	1,881,000	2,167,000	286,000	...	2,449,000	282,000	...
TOTAL ...	8,724,361	8,615,000	9,222,000	607,000	...	9,680,000	458,000	...
GRAND TOTAL ...	69,667,615	66,329,000	77,037,000	10,708,000	...	70,126,000	...	6,011,000
PLUS ...	...	417,000	...	...	...	855,000	7,124,000	...
PRODUCTIVE PUBLIC WORKS ...	3,364,330	2,682,000	2,816,000	134,000	...	2,608,000	...	208,000
Do. do. E. I. Railway ...	9,730,862	630,000	632,000	2,000	...	860,000	228,000	...
Do. do. Madras Irrigation and Canal Company's undertakings ...	...	...	...	...	...	1,405,000	1,405,000	...

J. WESTLAND,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA

REVENUE.	REGULAR ESTIMATES, 1880-81.				BUDGET ESTIMATES, 1881-82.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£	£	£	£	£
OPENING BALANCE ...	—	1,723,100	1,209,900	—	—	1,794,500	1,320,100	—
I.—LAND REVENUE ...	20,597,400	1,033,700	121,900	21,753,000	21,307,100	1,066,600	121,300	22,495,000
II.—TRIBUTES ...	751,000	—	—	751,000	705,000	—	—	705,000
III.—FOREST ...	651,200	24,200	23,600	699,000	722,500	23,600	23,900	770,000
IV.—EXCISE ...	632,300	2,441,300	1,400	3,075,000	632,200	2,397,500	1,200	3,030,900
V.—ASSESSED TAXES ...	367,400	182,600	—	550,000	367,700	182,300	—	550,000
VI.—PROVINCIAL RATES ...	165,900	411,300	2,205,800	2,783,000	170,900	412,100	2,287,000	2,869,000
VII.—CUSTOMS ...	2,281,700	240,300	—	2,522,000	2,123,500	243,500	—	2,367,000
VIII.—SALT ...	7,034,900	18,100	—	7,053,000	7,133,400	19,600	—	7,153,000
IX.—OPIUM ...	10,498,000	—	—	10,498,000	8,763,000	—	—	8,763,000
X.—STAMPS ...	568,300	2,690,700	—	3,259,000	568,000	2,722,000	—	3,290,000
XI.—REGISTRATION ...	1,200	285,800	—	287,000	1,400	288,600	—	290,000
XII.—MINT ...	89,000	—	—	89,000	89,000	—	—	89,000
XIII.—POST OFFICE ...	1,025,100	3,500	400	1,029,000	963,500	2,700	800	967,000
XIV.—TELEGRAPH ...	525,000	—	—	525,000	481,000	—	—	481,000
XV.—MINOR DEPARTMENTS ...	29,200	39,700	15,100	84,000	50,100	37,300	13,600	101,000
XVI.—LAW AND JUSTICE ...	83,900	580,000	1,100	665,000	71,300	592,000	700	664,000
XVII.—POLICE ...	100	196,200	40,700	237,000	600	194,900	40,500	236,000
XVIII.—MARINE ...	65,400	144,600	—	210,000	66,100	143,900	—	210,000
XIX.—EDUCATION ...	1,000	125,700	25,300	152,000	700	115,000	27,300	142,000
XX.—MEDICAL ...	2,000	39,400	2,600	44,000	4,300	34,400	3,300	42,000
XXI.—STATIONERY AND PRINTING ...	18,300	48,700	—	67,000	11,800	48,200	—	60,000
XXII.—INTEREST ...	805,000	14,300	9,100	829,000	654,000	13,400	10,600	678,000
XXIII.—PENSIONS ...	307,000	12,500	3,500	323,000	299,200	12,300	3,500	315,000
XXIV.—MISCELLANEOUS ...	146,100	124,200	116,700	387,000	52,100	115,900	103,000	271,000
XXV.—RAILWAYS ...	7,202,500	467,500	—	7,670,000	7,420,000	530,000	—	7,950,000
XXVI.—IRRIGATION AND NAVIGATION ...	310,000	539,000	1,000	850,000	326,300	575,700	1,000	903,000
XXVII.—OTHER PUBLIC WORKS ...	65,300	300,200	121,500	487,000	64,800	299,400	120,800	485,000
XXVIII.—PROVL. AND LOCAL DEFICITS ...	112,000	—	—	112,000	821,000	—	—	821,000
XXIX.—ARMY ...	950,000	—	—	950,000	814,000	—	—	814,000
ENGLISH CONTRIBUTION FOR AFGHAN WAR ...	2,000,000	—	—	2,000,000	3,090,000	—	—	3,090,000
MILITARY OPERATIONS IN AFGHAN-ISTAN ...	291,000	—	—	291,000	61,000	—	—	61,000
XXX.—GAIN BY EXCHANGE ...	541,000	1,000	—	542,000	411,000	1,000	—	412,000
Alloiments ...	58,113,800	9,964,500	2,689,700	70,768,000	58,166,500	10,072,900	2,751,600	70,991,000
Contributions ...	—	4,341,600	—	—	—	4,287,200	—	—
Debt ...	—	115,200	154,700	—	—	98,100	171,100	—
TOTAL ...	—	14,421,300	2,849,600	—	—	14,458,200	2,922,700	—
GRAND TOTAL ...	—	16,144,400	4,149,500	—	—	16,252,700	4,242,800	—
PROVINCIAL AND LOCAL DEFICIT ...	—	—	—	—	—	467,300	241,700	—

FORT WILLIAM;
 DEPT. OF FINANCE AND COMMERCE,
 The 25th March 1881.

C. R. C. KIERNANDER,
 Offg. Deputy Comptroller General.

EXPENDITURE IN THE THREE DIVISIONS, IMPERIAL, PROVINCIAL AND LOCAL.

EXPENDITURE.	REGULAR ESTIMATES, 1890-91.				BUDGET ESTIMATES, 1891-92.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£	£	£	£	£
INTEREST	5,186,100	780,000	...	5,907,000	5,514,500	772,500	...	6,287,000
INTEREST	397,900	900	3,200	402,000	404,900	900	3,200	409,000
FUNDS AND DRAWBACKS	264,200	156,900	12,966	434,000	193,900	149,100	7,000	350,000
AND REVENUE	833,400	1,617,600	532,000	2,983,000	829,600	1,651,100	551,300	3,032,000
POST	442,800	12,800	17,500	473,000	531,900	16,800	22,300	571,000
POSTAGE	21,600	72,600	900	95,000	22,600	75,800	800	99,000
POSTAGE TAXES	1,700	21,300	...	23,000	1,200	19,800	...	15,000
PROVINCIAL RATES ... ..	...	4,900	43,100	48,000	...	4,900	43,100	48,000
STAMPS	21,700	178,300	...	200,000	23,200	182,800	...	206,000
STAMP	310,300	60,700	...	371,000	368,200	59,800	...	428,000
SUM	2,030,000	...	...	2,030,000	2,263,000	...	...	2,263,000
WORKS	1,700	94,300	...	96,000	16,800	97,200	...	114,000
REGISTRATION	900	174,800	...	175,000	500	185,500	...	186,000
POST	80,000	...	...	80,000	105,000	...	...	105,000
POST OFFICE	1,086,800	38,400	51,800	1,176,000	1,007,700	33,400	56,900	1,098,000
TELEGRAPH	496,000	...	...	496,000	562,000	...	...	562,000
ADMINISTRATION	929,600	589,000	24,500	1,543,000	897,100	595,200	26,700	1,519,000
INDIAN DEPARTMENTS	282,700	87,700	37,600	408,000	323,800	96,400	37,800	458,000
INDIAN AND JUSTICE	568,900	2,651,600	100	3,220,000	586,100	2,764,800	100	3,351,000
INDIAN	83,100	2,177,000	254,900	2,515,000	87,000	2,206,300	277,700	2,571,000
INDIAN	897,900	140,700	...	538,000	557,000	178,000	...	735,000
EDUCATION	11,100	715,500	262,400	989,000	9,200	738,200	310,600	1,058,000
ECCLIASTICAL	118,300	40,700	...	159,000	118,100	40,900	...	159,000
MEDICAL	172,700	405,300	92,000	670,000	173,300	429,500	95,200	698,000
ATIONERY AND PRINTING	173,900	317,800	1,900	493,000	180,000	329,500	2,500	512,000
ITICAL	505,600	300	100	506,000	561,600	300	100	562,000
OWANCES	1,219,000	683,000	...	1,912,000	1,256,900	688,100	...	1,945,000
F. & A. ALLOWANCES	222,500	500	...	223,000	233,500	500	...	234,000
PERANNUATION	2,006,700	163,600	700	2,161,000	1,906,100	157,300	600	2,064,000
CELLANEOUS	85,900	119,200	79,900	285,000	89,700	116,300	85,000	271,000
INDIAN RELIEF PROTECTIVE WORKS AND COMMISSIONERS FOR REDUCTION OF DEBT.	2,000	45,000	...	47,000	1,500,000	...	...	1,500,000
WAYS	7,007,400	312,600	...	7,320,000	6,726,300	462,700	...	7,189,000
FRONTIER RAILWAYS	2,228,000	...	...	2,228,000	790,000	...	...	790,000
IGATION AND NAVIGATION	683,500	510,900	5,600	1,200,000	698,400	681,300	5,300	1,385,000
HER PUBLIC WORKS	1,493,200	1,745,700	1,291,100	4,530,000	1,465,700	2,029,200	1,540,100	5,035,000
& L. SURPLUSES	202,000	...	...	202,000	114,000	...	...	114,000
MY	16,413,000	...	...	16,413,000	16,459,000	...	...	16,459,000
MILITARY OPERATIONS IN AFGHANISTAN.	11,389,000	...	...	11,389,000	2,271,000	...	...	2,271,000
BY EXCHANGE	3,095,000	...	...	3,095,000	3,475,000	...	...	3,475,000
	60,405,000	13,860,300	2,711,700	77,037,000	52,303,800	14,765,900	3,066,300	70,126,000
Contributions to Imperial Treasury	...	335,000	...	...	...	...	...	...
Contributions ... ..	...	154,600	116,200	...	...	169,500	98,100	...
Contributions ... ..	...	...	2,500	...	...	...	2,500	...
TOTAL ... ..	...	14,349,900	2,829,400	...	...	14,925,400	3,166,900	...
BALANCE ... ..	...	1,794,500	1,820,100	...	...	1,327,300	1,075,900	...
GRAND TOTAL ... ..	...	16,144,400	4,149,500	...	...	16,252,700	4,242,800	...
IAL AND LOCAL SURPLUS ... ..	...	71,400	17,600	...	...	...	...	...
DUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE.	3,448,300	...	...	3,448,300	4,873,000	...	...	4,873,000

J. WESTLAND,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH BUDGET ESTIMATES, 1880-81.	
	£	£	£	£	£	£	Increase.	Decrease.
I.—IMPERIAL REVENUE ...	68,484,666	66,740,000	70,768,000	4,022,000	...	70,981,000	212,000	...
II.—PUBLIC DEBT*	18,627,825	2,833,000	8,406,000	5,573,000	...	7,105,000	...	1,301,000
III.—TREASURY NOTES AND SERVICE FUNDS ...	923,563	911,000	1,027,000	116,000	...	1,030,000	3,000	...
IV.—SAVINGS BANKS' DEPOSITS	1,009,056	793,000	2,081,000	1,238,000	...	769,000	...	1,312,000
V.—POLITICAL AND OTHER EXCLUDED FUNDS ...	512,923	491,000	481,000	...	10,000	452,000	...	29,000
VI.—PROVINCIAL AND LOCAL SURPLUS ...	633,077	131,000	202,000	71,000	...	114,000	...	87,000
VII.—DEPOSITS & ADVANCES	47,474,228	12,198,000	36,412,000	21,214,000	...	24,866,000	...	12,046,000
VIII.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ...	1,255,075	213,000	238,000	25,000	...	215,000	...	23,000
IX.—GUARANTEED RAILWAY CAPITAL ...	3,043,443	1,709,000	1,815,000	106,000	...	1,643,000	...	172,000
X.—MONEY ORDERS ...	1,354,477	...	4,367,000	4,367,000	...	5,433,000	1,066,000	...
XI.—REMITTANCES IN INDIA ...	21,323,957	26,105,000	21,374,000	...	4,731,000	15,930,000	...	5,444,000
XII.—SECRETARY OF STATE'S BILLS DRAWN*	15,261,810	16,900,000	15,090,000	...	1,810,000	17,200,000	2,110,000	...
XIII.—REMITTANCES BETWEEN INDIA AND ENGLAND ...	2,005,287	1,183,000	1,891,000	708,000	...	2,005,000	114,000	...
TOTAL	181,938,787	130,213,000	161,152,000	33,939,000	...	147,243,000	...	16,909,000
BALANCE	13,910,978	16,000,000	15,300,000	...	699,999	16,510,000	1,209,999	...
GRAND TOTAL	195,849,765	146,213,000	176,452,000	33,239,000	...	163,753,000	...	15,699,000

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1881-82 that the Secretary of State will raise by Bills the exact amount.

Abstract of the above showing how

ACCOUNTS, 1879-80.		REGULAR	
£	£		
PUBLIC DEBT ... 14,636,022	DEFICIT OF IMPERIAL REVENUE 14,278,141	PUBLIC DEBT ... 3,587	
TREASURY NOTES AND SERVICE FUNDS ... 13,100	DEPOSITS AND ADVANCES ... 2,155,770	TREASURY NOTES AND SERVICE FUNDS ... 294	
SAVINGS BANKS' DEPOSITS ... 382,607	BALANCE INCREASED ... 1,339,923	SAVINGS BANKS' DEPOSITS ... 1,073	
POLITICAL AND OTHER EXCLUDED FUNDS ... 17,678		SURPLUS OF PROVINCIAL AND LOCAL REVENUE ... 30	
SURPLUS OF PROVINCIAL AND LOCAL REVENUE ... 613,299		LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ... 42	
LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ... 166,357		DEPOSITS AND ADVANCES ... 5,045	
GUARANTEED RAILWAY CAPITAL ... 435,191		MONEY ORDERS ... 108	
SECRETARY OF STATE'S BILLS DRAWN ... 347,716		REMITTANCES ... 1,376	
MONEY ORDERS ... 75,321			
REMITTANCES ... 886,549			
TOTAL ... 17,823,840	TOTAL ... 17,823,840	TOTAL ... 11,528	

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 25th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	Accounts, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE	DECREASE	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
IMPERIAL EXPENDITURE ...	82,762,807	69,641,000	80,485,000	10,844,000	...	74,999,000	...	5,486,000
PUBLIC DEBT ...	3,791,803	2,127,000	4,819,000	2,692,000	...	4,583,000	...	236,000
TREASURY NOTES AND SER- VICE FUNDS ...	910,463	516,000	823,000	307,000	...	817,000	...	6,000
SAVINGS BANKS' DEPOSITS ...	626,449	669,000	1,006,000	337,000	...	1,146,000	140,000	...
POLITICAL AND OTHER EX- CLUDED FUNDS ...	525,245	572,000	670,000	98,000	...	492,000	...	178,000
PROVINCIAL AND LOCAL DEFICITS ...	19,778	247,000	112,000	...	135,000	821,000	709,000	...
DEPOSITS AND ADVANCES ...	49,630,004	11,749,000	31,367,000	19,618,000	...	26,915,000	...	4,452,000
LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ...	1,068,718	232,000	194,000	...	38,000	113,000	...	81,000
GUARANTEED RAILWAY CAPI- TAL ...	2,578,252	2,391,000	2,117,000	...	274,000	2,159,000	42,000	...
CURRENCY NOTES ...	1,279,166	...	4,259,000	4,259,000	...	5,433,000	1,174,000	...
REMITTANCES IN INDIA ...	20,405,762	26,667,000	20,191,001	...	6,475,999	14,998,000	...	5,193,001
SECRETARY OF STATE'S BILLS PAID ...	14,914,094	16,900,000	15,201,000	...	1,699,000	17,200,000	1,999,000	...
REMITTANCES BETWEEN INDIA AND ENGLAND ...	2,036,333	1,252,000	1,698,000	446,000	...	2,087,000	899,000	...
TOTAL ...	180,548,864	132,963,000	162,942,001	29,979,001	...	151,763,000	...	11,179,001
BALANCE ...	15,300,001	13,250,000	16,510,000	3,260,000	...	11,980,000	...	4,520,000
GRAND TOTAL ...	195,848,865	146,213,000	179,452,001	33,239,001	...	163,753,000	...	15,699,001

It can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself the exact amount stated will be borrowed during the year.

and Means are provided.

S. 1880-81.

BUDGET ESTIMATES, 1881-82.

£		£		£	
NET OF IMPERIAL REVENUE ...	9,717,000	PUBLIC DEBT ...	2,522,000	DEFICIT OF IMPERIAL REVENUE ...	4,018,000
LOCAL AND OTHER EX- CLUDED FUNDS ...	189,000	TREASURY NOTES AND SERVICE FUNDS ...	213,000	SAVINGS BANKS' DEPOSITS ...	377,000
SECRETARY OF STATE'S BILLS	111,000	LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ...	102,000	DEFICIT OF PROVINCIAL AND LOCAL REVENUE ...	707,000
GUARANTEED RAILWAY CAPI- TAL ...	302,000	REMITTANCES ...	850,000	POLITICAL AND OTHER EX- CLUDED FUNDS ...	40,000
INCREASED ...	1,200,999	BALANCE REDUCED ...	4,520,000	DEPOSITS AND ADVANCES ...	2,549,000
TOTAL ... 11,528,999		TOTAL ... 8,207,000		TOTAL ... 8,207,000	

J. WESTLAND,
Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUE AND EXPENDITURE OF

REVENUE.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, COMPARED WITH THE ESTIMATES, 1880-81. Increase.
	£	£	£	£	£	£	£
CIVIL.							
I.—LAND REVENUE ...	21,861,150	21,859,000	21,052,000	...	807,000	21,789,000	730,000
II.—TRIBUTES ...	702,451	698,000	751,000	53,000	...	705,000	...
III.—FOREST ...	674,743	688,400	697,300	8,900	...	768,100	70,800
IV.—EXCISE ...	2,838,021	2,782,000	3,075,000	293,000	...	3,031,000	...
V.—ASSIGNED TAXES ...	785,318	535,000	550,000	15,000	...	550,000	...
VI.—PROVINCIAL RATES ...	2,482,125	2,764,000	2,783,000	19,000	...	2,863,000	80,000
VII.—CUSTOMS ...	2,280,793	2,175,000	2,522,000	347,000	...	2,367,000	...
VIII.—SALT ...	7,266,413	7,541,000	7,053,000	...	488,000	7,163,000	100,000
IX.—OPIMUM ...	10,819,162	9,410,000	10,498,000	1,088,000	...	8,763,000	...
X.—STAMPS ...	3,193,739	3,194,000	3,259,000	65,000	...	3,290,000	31,000
XI.—REGISTRATION ...	269,239	265,000	287,000	22,000	...	290,000	3,000
XII.—MINT ...	230,531	196,000	89,000	...	107,000	89,000	...
XIII.—POST OFFICE ...	1,004,372	1,008,000	1,029,000	21,000	...	967,000	...
XIV.—TELEGRAPH ...	478,376	463,100	494,800	31,700	...	462,600	...
XV.—MINOR DEPARTMENTS ...	63,355	61,700	68,000	6,300	...	62,500	...
XVI.—LAW AND JUSTICE ...	658,002	680,000	665,000	...	15,000	664,000	...
XVII.—POLICE ...	227,657	232,000	237,000	5,000	...	236,000	...
XVIII.—MARINE ...	255,170	226,000	210,000	...	16,000	210,000	...
XIX.—EDUCATION ...	139,414	137,000	152,000	15,000	...	143,000	...
XX.—MEDICAL ...	53,073	38,200	42,000	3,800	...	37,700	...
XXI.—STATIONERY AND PRINTING ...	55,103	45,000	62,000	17,000	...	61,000	...
XXII.—INTEREST ...	714,869	641,000	647,300	6,300	...	668,000	20,700
XXIII.—SUPERANNUATION CONTRI- BUTIONS ...	424,198	291,700	229,400	...	71,300	215,600	...
XXIV.—MISCELLANEOUS ...	325,285	262,000	293,400	31,400	...	265,000	...
XXV.—RAILWAYS ...	...	...	...	...	...	...	...
XXVI.—IRRIGATION AND NAVI- GATION ...	198,067	181,000	194,000	13,000	...	180,000	...
XXVII.—OTHER PUBLIC WORKS ...	487,808	456,700	473,700	17,000	...	472,500	...
XXVIII.—PROVINCIAL AND LOCAL DEFICIT ...	19,778	247,000	112,000	...	135,000	821,000	709,000
XXIX.—ARMY ...	939,965	800,200	859,100	58,900	...	777,000	...
... MILITARY OPERA- TIONS IN AFGHA- NISTAN ...	50,499	...	291,000	291,000	...	61,000	...
XXX.—GAIN BY EXCHANGE ...	320,580	237,000	542,000	305,000	...	412,000	...
TOTAL	59,715,150	57,615,000	59,209,000	1,594,000	...	58,363,000	...
<i>Revenue from Productive Public Works.</i>							
XXV.—RAILWAYS— State (Gross Earnings)	1,548,728	1,920,000	2,175,000	255,000	...	2,420,000	245,000
Guaranteed (Net Traffic Receipts)	4,022,581	2,825,000	2,694,800	...	130,200	2,720,800	35,000
East Indian Railway	949,154	2,800,000	2,800,000	...	...	2,800,000	...
XXVI.—IRRIGATION AND NAVIGATION— Direct Receipts	707,074	679,700	660,500	...	19,200	738,500	78,000
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	16,799	—500	—5,000	—4,500	...	—16,000	—11,000
I.—PORTION OF LAND REVE- NUE DUE TO IRRIGATION	602,398	703,000	701,000	...	2,000	707,000	6,000
TOTAL	8,445,737	8,927,200	9,026,300	99,100	...	9,379,300	353,000
GRAND TOTAL	68,160,883	66,542,200	68,235,300	1,693,100	...	67,742,300	...

PORT WILLIAM:
DEPT. OF FINANCE AND COMMERCE.
The 25th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA.

EXPENDITURE.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
INTEREST ON DEBT ...	1,881,506	1,644,100	1,400,000	...	244,100	1,367,300	...	32,700
REDEEMT. OTHER ACCOUNTS ...	382,036	398,400	400,400	2,000	...	407,300	6,900	...
FUNDS AND DRAWBACKS ...	368,606	318,000	434,000	116,000	...	350,000	...	84,000
LAND REVENUE ...	2,936,536	2,994,400	2,982,500	...	11,900	3,031,100	48,600	...
POST ...	460,079	527,600	468,600	...	59,000	565,800	97,200	...
TELEGRAPH ...	111,413	111,000	95,000	...	16,000	99,000	4,000	...
IMPOSED TAXES ...	29,886	20,000	23,000	3,000	...	15,000	...	8,000
PROVINCIAL RATES ...	47,866	53,000	48,000	...	5,000	48,000	...	...
CUSTOMS ...	201,280	204,000	200,000	...	4,000	206,000	6,000	...
STAMP ...	340,464	368,000	371,000	3,000	...	428,000	57,000	...
MINISTRY ...	2,067,336	2,159,500	2,029,900	...	129,600	2,202,500	232,600	...
RAILWAYS ...	76,974	77,500	63,200	...	14,300	74,000	10,800	...
ADMINISTRATION ...	165,208	166,000	175,000	9,000	...	186,000	11,000	...
POST OFFICE ...	86,348	91,500	76,500	...	15,000	95,200	8,700	...
TELEGRAPH ...	1,018,120	1,043,800	1,073,200	29,400	...	997,900	...	75,300
ADMINISTRATION ...	354,200	380,900	401,300	20,400	...	459,000	58,300	...
INDIAN DEPARTMENTS ...	1,278,509	1,245,500	1,302,400	56,900	...	1,298,900	...	3,500
INDIAN DEPARTMENTS ...	329,848	415,100	378,100	...	37,000	438,700	60,600	...
INDIAN DEPARTMENTS ...	3,279,873	3,350,900	3,219,600	...	131,300	3,349,600	130,000	...
INDIAN DEPARTMENTS ...	2,495,549	2,513,000	2,515,000	2,000	...	2,571,000	56,000	...
INDIAN DEPARTMENTS ...	367,568	419,000	382,400	...	36,600	432,100	49,700	...
INDIAN DEPARTMENTS ...	966,785	1,015,800	988,500	...	27,300	1,057,600	69,100	...
INDIAN DEPARTMENTS ...	154,912	158,600	158,200	...	400	158,200	...	...
INDIAN DEPARTMENTS ...	660,845	701,400	662,500	...	38,900	680,500	28,000	...
INDIAN DEPARTMENTS ...	314,751	415,700	414,500	...	1,200	424,400	9,900	...
INDIAN DEPARTMENTS ...	418,331	393,000	434,600	41,600	...	535,700	101,100	...
INDIAN DEPARTMENTS ...	1,793,570	1,824,900	1,883,100	58,200	...	1,881,900	...	1,200
INDIAN DEPARTMENTS ...	5,232	3,000	6,000	3,000	...	4,000	...	2,000
INDIAN DEPARTMENTS ...	874,365	646,300	791,000	143,700	...	708,000	...	82,000
INDIAN DEPARTMENTS ...	322,372	243,300	255,000	11,700	...	261,000	...	4,000
INDIAN DEPARTMENTS ...	103,647	5,000	45,500	40,500	...	1,500,000	1,454,500	...
INDIAN DEPARTMENTS ...	471,410	304,000	745,000	441,000	...	417,000	...	328,000
INDIAN DEPARTMENTS ...	1,089,924	970,000	1,505,000	535,000	...	986,000	...	1,119,000
INDIAN DEPARTMENTS ...	667,815	633,860	714,500	80,700	...	925,900	211,400	...
INDIAN DEPARTMENTS ...	3,752,364	4,216,500	4,440,000	223,500	...	4,939,400	499,400	...
INDIAN DEPARTMENTS ...	633,077	131,000	202,000	71,000	...	114,000	...	88,000
INDIAN DEPARTMENTS ...	12,781,795	12,131,900	12,307,500	175,600	...	12,302,000	84,500	...
INDIAN DEPARTMENTS ...	4,642,143	2,070,000	11,316,400	9,246,400	...	2,271,000	...	9,045,400
INDIAN DEPARTMENTS ...	3,246,983	3,411,000	3,095,000	...	316,000	3,475,000	380,000	...
TOTAL ...	51,182,575	47,776,400	58,002,400	10,226,000	?	50,804,600	...	7,197,800
Expenditure on Productive Works (Working Expenses and Interest).								
RAILWAYS—								
State (Working & Maintenance) ...	1,215,231	1,326,000	1,573,000	247,000	...	1,669,000	96,000	...
Guaranteed (Interest surplus Profits, &c.) ...	725,084	404,000	443,500	39,500	...	249,000	...	191,500
East Indian Railway ...	...	125,000	122,800	...	2,200	204,800	81,800	...
IRRIGATION & NAVIGATION—								
Working and Maintenance ...	414,475	393,000	430,000	37,000	...	426,000	...	4,000
Madras Irrigation and Canal Company (Interest, &c.) ...	472	...	—200	—200	...	—200	...	...
INTEREST ON DEBT ...	1,582,114	1,725,000	2,011,000	286,000	...	2,209,400	198,400	...
TOTAL ...	3,937,376	3,973,000	4,580,100	607,100	...	4,757,800	177,700	...
GRAND TOTAL ...	55,119,951	51,749,400	62,582,500	10,833,100	...	55,562,400	...	7,020,100
PRODUCTIVE PUBLIC WORKS ...	2,823,375	1,906,000	2,117,000	211,000	...	2,150,000	33,000	...
Do. do. E. I. RAILWAY ...	164,923	...	632,000	632,000	...	800,000	2,28,000	...

J. WESTLAND,
Offy. Comptroller General.R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUE AND EXPENDITURE OF THE

India

REVENUE.	ACCOUNTS. 1879-80.	BUDGET ESTIMATES. 1880-81.	REGULAR ESTIMATES. 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES. 1881-82.	BUDGET ESTIMATES COMPARED WITH ESTIMATES, 1880-81.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	
III.—FOREST ...	1,401	1,600	1,700	100	...	1,500	200	
XII.—MINT ...	38	...	...	...	...	...	...
XIV.—TELEGRAPH ...	27,176	22,900	30,200	7,300	...	28,400	...	
XV.—MINOR DEPARTMENTS	35,927	19,300	16,000	...	3,300	38,500	22,500	
XVII.—MARINE ...	3,017	...	...	...	...	...	...
XX.—MEDICAL ...	3,256	1,800	2,000	200	...	4,300	2,300	
XXI.—STATIONERY AND PRINTING ...	916	...	...	...	...	...	...
XXII.—INTEREST ...	33,181	10,000	181,700	171,700	...	10,000	...	
XXIII.—SUPERANNUATION CON- TRIBUTIONS ...	100,913	94,300	102,600	8,300	...	99,400	...	
XXIV.—MISCELLANEOUS ...	12,085	6,000	93,600	87,600	...	6,000	...	
XXV.—RAILWAYS ...	...	...	...	...	...	...	...
XXVI.—IRRIGATION ...	...	...	...	...	...	...	...
XXVII.—OTHER PUBLIC WORKS ...	15,258	14,300	13,300	...	1,000	12,500	...	
XXIX.—ARMY ...	83,518	32,800	90,900	58,100	...	37,000	...	
“ ENGLISH CONTRI- BUTION FOR AF- GHAN WAR ...	...	...	2,000,000	2,000,000	...	3,000,000	1,000,000	
TOTAL ...	322,800	203,000	2,532,000	2,329,000	...	3,238,000	706,000	
Revenue from Productive Public Works.								
XXV.—RAILWAYS ...	...	...	200	200	...	200	...	
XXVI.—IRRIGATION ...	967	800	500	...	300	500	...	
	967	800	700	200	300	700	...	
TOTAL ...	323,778	203,800	2,532,700	2,329,900	...	3,238,700	706,000	

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 25th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General

TREASURY OF THE GOVERNMENT OF INDIA.

82.

EXPENDITURE.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
INTEREST ON DEBT ...	2,705,976	2,369,900	2,340,000	...	29,900	2,470,700	130,700	...
INTEREST, OTHER AC- COUNTS ...	427	1,000	1,600	...	...	1,700	100	...
AND REVENUE ...	649	600	500	...	100	900	400	...
REST ...	4,077	4,400	4,400	...	...	5,200	800	...
IT ...	223	...	...	...	...	...	...	...
NUM ...	166	500	100	...	400	500	400	...
CAMPS ...	37,350	27,500	32,800	5,300	...	40,000	7,200	...
INT ...	8,283	19,500	3,500	...	16,000	19,800	16,300	...
ST OFFICE ...	127,432	98,200	102,800	4,600	...	100,100	...	2,700
LEOGRAPH ...	96,853	86,100	96,700	10,600	...	102,400	5,700	...
MINISTRATION ...	213,771	220,500	240,600	20,100	...	220,100	...	20,500
INOR DEPARTMENTS ...	28,393	21,900	29,000	8,000	...	19,300	...	10,600
W AND JUSTICE ...	940	2,100	400	...	1,700	1,400	1,000	...
ARINE ...	162,566	149,000	155,600	6,600	...	302,900	147,300	...
UCATION ...	264	200	500	300	...	400	...	100
CHSIASTICAL ...	1,100	400	800	400	...	800	...	...
EDICAL ...	7,901	7,600	7,500	...	100	7,500	...	...
ATIONERY & PRINTING ...	103,733	66,300	78,500	12,200	...	87,600	9,100	...
OLITICAL ...	12,240	43,000	71,400	28,400	...	26,300	...	45,100
LOWANCES AND ASSIGN- MENTS ...	21,065	21,100	28,900	7,800	...	61,100	32,200	...
YIL FURLOUGH ALLOW- ANCES ...	209,860	230,000	217,000	...	13,000	230,000	13,000	...
PERANNUATIONS ...	1,322,186	1,385,700	1,371,000	35,800	...	1,356,000	...	15,000
SECELLANEOUS ...	19,406	20,700	30,000	9,300	...	20,000	...	10,000
AMINE RELIEF ...	343	...	1,500	1,500	...	...	...	1,500
RAILWAYS (FRONTIER RAILWAYS) ...	244,426	1,070,000	723,000	...	347,000	404,000	...	319,000
IRIGATION ...	1,092	200	5,300	5,300	...	100	...	5,400
HER WORKS ...	140,045	89,500	90,000	500	...	95,600	5,600	...
ARMY ...	4,114,444	4,081,100	4,105,500	74,400	...	4,067,000	...	38,500
MILITARY OPERA- TIONS IN AFGHAN- ISTAN ...	174,480	20,000	72,600	52,600	...	...	...	72,600
TOTAL ...	9,760,679	9,937,600	9,812,600	...	125,000	9,641,400	...	171,200
<i>Expenditure on Productive Public Works.</i>								
INTEREST ...	...	156,000	156,000	...	...	239,600	83,600	...
RAILWAYS (GUARANTEED) ...	4,702,479	3,257,000	3,254,500	...	2,500	3,267,000	12,500	...
E. I. RAILWAY ...	84,397	1,179,000	1,181,200	2,200	...	1,332,400	201,200	...
IRIGATION (MADRAS IR- RIGATION AND CANAL COMPANY) ...	50,109	50,000	50,200	200	...	33,200	...	17,000
	4,786,985	4,642,000	4,641,900	...	100	4,922,200	280,300	...
TOTAL ...	14,547,644	14,579,600	14,454,500	...	125,100	14,563,600	109,100	...
PRODUCTIVE PUBLIC WORKS ...	540,955	606,000	699,000	93,000	...	458,000	...	241,000
D. DO. E. I. RAILWAY ...	9,565,939	800,000	...	...	800,000	...	...	...
D. DO. MADRAS IRRIG- & CANAL CO.'S UNDERTAKINGS ...	...	...	...	...	...	1,405,000	1,405,000	...

J. WESTLAND,
Offy. Comptroller General.R. B. CHAPMAN,
Secy. to the Govt. of India.

RECEIPTS AND DISBURSEMENTS AT THE TREASURY

RECEIPTS.	ACCOUNTS. 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES COMPARED WITH REG- ULAR ESTIMATES, 1880-81.	
	£	£	£	£	£	£	Increase.	Decrease.
I.—IMPERIAL REVENUE ...	68,160,893	66,542,200	68,235,300	1,693,100	...	67,742,300	...	493,000
II.—PUBLIC DEBT*	5,191,886	819,700	3,450,500	2,630,800	...	3,000,000	...	450,500
III.—TREASURY NOTES AND SER- VICE FUNDS ...	920,021	911,000	1,023,300	112,300	...	1,020,200	2,000	...
IV.—SAVINGS BANKS' DEPOSITS	1,009,056	793,000	2,081,000	1,288,000	...	760,000	...	1,321,000
V.—POLITICAL AND OTHER EX- CLUDED FUNDS ...	542,923	491,000	491,000	...	10,000	452,000	...	39,923
VI.—PROVINCIAL AND LOCAL SURPLUS...	633,077	131,000	262,000	71,000	...	114,000	...	549,077
VII.—DEPOSITS & ADVANCES ...	47,350,538	12,194,500	35,900,500	23,712,000	...	24,368,000	...	11,542,500
VIII.—LOANS TO MUNICIPALI- TIES, NATIVE STATES, &C.	1,255,075	213,000	238,000	25,000	...	215,000	...	104,075
IX.—GUARANTEED RAILWAY CAPITAL ...	2,221,536	1,450,000	1,582,700	123,700	...	1,542,000	...	680,536
X.—MONEY ORDERS	1,351,177	(a)	4,367,000	4,367,000	...	5,433,000	1,066,000	...
XI.—REMITTANCES IN INDIA ...	21,323,357	26,105,000	21,374,000	...	4,731,000	15,930,000	...	5,443,357
XIII.—REMITTANCES BETWEEN INDIA AND ENGLAND ...	1,314,848	1,054,000	1,592,500	538,500	...	1,879,500	287,000	...
TOTAL	151,277,687	110,713,400	140,533,800	29,820,400	...	122,466,600	...	18,067,200
BALANCE	12,792,153	11,133,075	13,029,894	...	1,163,181	12,799,993	...	22,153
GRAND TOTAL	164,069,840	124,906,475	153,563,694	28,657,219	...	135,266,593	...	18,289,353

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1881-82 are that the Secretary of State will raise by Bills the exact amount stated; or that the exact amount (a) Taken Note

Abstract of the above showing how

ACCOUNTS, 1879-80.		REGULAR	
	£		£
SURPLUS OF IMPERIAL REVENUE	10,052,644	SURPLUS OF IMPERIAL REVENUE	2,400
PUBLIC DEBT	4,009,583	PUBLIC DEBT	3,000
TREASURY NOTES AND SERVICE FUNDS	9,749	TREASURY NOTES AND SERVICE FUNDS	200
SAVINGS BANKS' DEPOSITS	382,607	SAVINGS BANKS' DEPOSITS	1,071
POLITICAL AND OTHER EXCLUDED FUNDS	17,678	SURPLUS OF PROVINCIAL AND LOCAL REVENUE	9
SURPLUS OF PROVINCIAL AND LOCAL REVENUE	613,209	DEPOSITS AND ADVANCES	1,544
LOANS TO MUNICIPALITIES, NATIVE STATES, &C.	180,357	LOANS TO MUNICIPALITIES, NATIVE STATES, &C.	4
GUARANTEED RAILWAY CAPITAL	922,747	GUARANTEED RAILWAY CAPITAL	50
MONEY ORDERS	75,321	MONEY ORDERS	10
REMITTANCES	154,139	REMITTANCES	2,601
TOTAL	17,424,124	BALANCE REDUCED	22
		TOTAL	15,399

PORT WILLIAM;
DEPT. OF FINANCE & COMMERCE.
The 25th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General

THE GOVERNMENT OF INDIA IN INDIA.

EXPENDITURE.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH REGULAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
IMPERIAL EXPENDITURE ...	58,108,249	58,655,400	65,331,500	11,676,100	...	58,572,400	...	6,759,100
PUBLIC DEBT ...	1,182,303	836,700	365,500	...	471,200	30,800	...	334,700
TREASURY NOTES, AND SER- VICE FUNDS ...	910,272	516,000	822,500	306,500	...	816,400	...	6,100
SAVINGS BANKS' DEPOSITS ...	626,449	669,000	1,006,000	337,000	...	1,146,000	140,000	...
POLITICAL AND OTHER EX- CLUDED FUNDS ...	525,245	572,000	670,000	98,000	...	492,000	...	178,000
DEFICITS OF PROVINCIAL AND LOCAL RE- VENUE ...	19,778	247,000	112,000	...	135,000	821,000	709,000	...
DEPOSITS AND ADVANCES ...	49,622,827	11,745,500	31,361,400	19,615,900	...	24,412,000	...	6,949,400
LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ...	1,008,718	232,000	194,000	...	38,000	113,000	...	81,000
GUARANTEED RAILWAY CAP- ITAL ...	1,298,789	1,312,500	1,079,800	...	232,700	1,054,400	...	25,400
REVENUE ORDERS ...	1,279,156	(a)	4,259,000	4,259,000	...	5,438,000	1,174,000	...
REMITTANCES IN INDIA ...	20,405,762	26,667,000	20,191,001	...	6,475,999	14,998,000	...	5,193,001
SECRETARY OF STATE'S BILLS PAID ...	14,914,094	16,900,000	15,201,000	...	1,699,000	17,200,000	1,999,000	...
REMITTANCES BETWEEN INDIA AND ENGLAND ...	1,078,304	109,200	170,000	60,800	...	178,200	8,200	...
TOTAL ...	151,039,946	113,462,300	140,763,701	27,301,401	...	125,267,200	...	15,496,501
PLANCE ...	13,029,894	11,444,175	12,799,993	1,355,818	...	9,909,393	...	2,800,600
GRAND TOTAL ...	164,069,840	124,906,475	153,563,694	28,657,219	...	135,266,593	...	18,297,101

can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself borrowed during the year; or that it will be borrowed in India or in England as the case may be.

and Means are provided.

1880-81.		BUDGET ESTIMATES, 1881-82	
	£		£
POLITICAL AND OTHER EX- CLUDED FUNDS ...	189,000	SURPLUS OF IMPERIAL REVENUE ...	9,160,900
SECRETARY OF STATE'S BILLS PAID ...	15,201,000	PUBLIC DEBT ...	2,969,200
		TREASURY NOTES AND SERVICE FUNDS ...	209,800
		LOANS TO MUNICIPALITIES, NATIVE STATES, &c. ...	102,000
		GUARANTEED RAILWAY CAP- ITAL ...	488,200
		REMITTANCES ...	2,633,300
		BALANCE REDUCED ...	2,800,000
TOTAL ...	16,390,000	TOTAL ...	18,373,000
		SAVINGS BANKS' DEPOSITS ...	377,000
		POLITICAL AND OTHER EX- CLUDED FUNDS ...	40,000
		DEFICITS OF PROVINCIAL AND LOCAL REVENUE ...	707,000
		DEPOSITS AND ADVANCES ...	49,000
		SECRETARY OF STATE'S BILLS PAID ...	17,200,000
		TOTAL ...	18,373,000

J. WESTLAND,

Offy. Comptroller General.

R. B. CHAPMAN,

Secy. to the Govt. of India.

RECEIPTS AND DISBURSEMENTS AT THE

RECEIPTS.	ACCOUNTS, 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES COMPARED WITH LAST ESTIMATE Increase.
	£	£	£	£	2s	£	£
I.—PUBLIC REVENUE	323,773	203,800	2,532,700	2,328,900	...	3,238,700	706,000
II.—PUBLIC DEBT*	13,435,939	2,013,300	4,955,500	2,942,200	...	4,103,000	...
III.—SERVICE FUNDS	3,542	...	3,700	3,700	...	3,800	100
VII.—DEPOSITS AND ADVANCES	123,690	3,500	505,500	502,000	...	3,000	...
IX.—GUARANTEED RAILWAY CAPITAL	821,907	250,000	232,500	...	17,700	100,400	...
XII.—SECRETARY OF STATE'S BILLS DRAWN	15,261,810	16,900,000	15,092,000	...	1,810,000	17,200,000	2,110,000
XIII.—REMITTANCES BETWEEN INDIA AND ENGLAND	690,430	129,000	298,500	169,500	...	125,500	...
TOTAL	30,661,100	19,490,600	23,618,200	4,118,600	...	24,776,400	1,158,200
BALANCE	1,117,925	1,806,925	2,270,107	463,182	...	3,710,007	1,439,900
GRAND TOTAL	31,779,025	21,306,525	25,888,307	4,581,782	...	28,486,407	2,598,100

* The Estimates in this Statement of the amount to be supplied to the Home Treasury by Bills in 1880-81 and of the Debt transactions the Secretary of State will raise by Bills the exact amount stated.

Abstract of the above showing by

ACCOUNTS, 1879-80.				REGULAR	
	£		£		
NET PUBLIC DEBT	10,823,430	DEFICIT OF REVENUE	21,330,785	NET PUBLIC DEBT	...
SERVICE FUNDS	3,351	NET GUARANTEED RAILWAY CAPITAL	457,556	SERVICE FUNDS	...
NET DEPOSITS AND ADVANCES	110,513	NET REMITTANCES BETWEEN INDIA AND ENGLAND	207,590	NET DEPOSITS AND ADVANCES	...
SECRETARY OF STATE'S BILLS DRAWN	15,261,810	BALANCE INCREASED	1,152,182	SECRETARY OF STATE'S BILLS DRAWN	15,900,000
TOTAL	26,208,113	TOTAL	26,208,113	TOTAL	16,900,000

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE.
The 20th March 1881.

C. R. C. KIERNANDER,
Offg. Deputy Comptroller General

TREASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	ACCOUNTS. 1879-80.	BUDGET ESTIMATES, 1880-81.	REGULAR ESTIMATES, 1880-81.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1881-82.	BUDGET ESTIMATES, 1881-82, COMPARED WITH THE REGU- LAR ESTIMATES, 1880-81.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
PUBLIC EXPENDITURE ...	24,654,558	15,985,600	15,153,500	...	832,100	16,426,600	1,273,100	...
PUBLIC DEBT ...	2,609,500	1,290,300	4,453,500	3,163,200	...	4,552,200	98,700	...
SERVICE FUNDS ...	191	...	500	500	...	600	100	...
DEPOSITS AND ADVANCES ...	7,177	3,500	5,600	2,100	...	2,503,000	2,497,400	...
GUARANTEED RAILWAY CAPITAL ...	1,279,463	1,078,500	1,037,200	...	41,300	1,104,600	67,400	...
REMITTANCES BETWEEN INDIA AND ENGLAND ...	958,029	1,142,800	1,528,000	385,200	...	1,908,800	380,800	...
TOTAL ...	29,508,918	19,500,700	22,178,300	2,677,600	...	26,495,800	4,317,500	...
BALANCE ...	2,270,107	1,805,825	3,710,007	1,904,182	...	1,900,607	...	1,719,400
GRAND TOTAL ...	31,779,025	21,306,525	25,888,307	4,681,782	...	28,486,407	2,538,100	...

It can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that transactions will be carried out as estimated.

Means and Means are provided.

S. 1880-81.		BUDGET ESTIMATES, 1881-82.	
	£		£
DEFICIT OF REVENUE ...	12,620,800	SERVICE FUNDS ...	3,200
GUARANTEED RAILWAY CAPITAL ...	804,200	SECRETARY OF STATE'S BILLS DRAWN ...	17,200,000
MISCELLANEOUS REMITTANCES BETWEEN INDIA AND ENGLAND ...	1,329,500	BALANCE INCREASED ...	1,719,400
BALANCE INCREASED ...	1,439,900		
TOTAL ...	16,095,100	TOTAL ...	18,922,600

	£
DEFICIT OF REVENUE ...	13,187,900
NET DEBT ...	447,200
NET DEPOSITS AND ADVANCES ...	2,500,000
NET GUARANTEED RAILWAY CAPITAL ...	1,004,200
NET MISCELLANEOUS REMITTANCES BETWEEN INDIA AND ENGLAND ...	1,783,300
TOTAL ...	18,922,600

J. WESTLAND,
Offy. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

IX.
CLOSING BALANCES OF THE PROVINCIAL GOVERNMENTS.

	REGULAR ESTIMATE, 1880-81.			BUDGET ESTIMATE, 1881-82.		
	Provincial.	Local.	Total.	Provincial.	Local.	Total.
INDIA GENERAL	£	£	£	£	£	£
	...	8,900	8,900	...	2,500	2,500
CENTRAL PROVINCES	67,000	40,600	107,600	79,500	21,500	111,000
BRITISH BURMAH	288,500	92,400	381,200	111,200	23,800	135,000
ASSAM	46,000	1,100	47,100	12,500	...	12,500
BENGAL	463,200	179,100	642,300	88,100	52,100	140,200
NORTH-WESTERN PROVINCES AND OUDH	614,400	278,400	892,800	699,000	304,600	1,003,600
PUNJAB	141,700	84,700	226,400	195,800	85,900	221,700
MAHARAS	60,800	507,300	568,100	69,000	476,400	515,400
BOMBAY	112,600	132,600	245,200	132,200	99,100	231,100
Total.	1,794,500	1,320,100	3,114,600	1,327,300	1,075,900	2,403,200

	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Deficit of recorded Revenue compared with whole recorded Expenditure	3,950,374	2,601,684	5,092,068	8,814,139	4,517,279	9,717,000
Producing Public Works, Capital Expenditure	4,249,571	4,570,629	8,809,324	4,781,052	3,394,350	3,448,000
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works—						
Surplus	319,197	1,668,945	2,182,778	8,548,087	1,162,940	6,260,000
Deficit	8,398,168	4,109,533	4,750,145	7,345,416	5,105,100	3,557,000
Net Public Debt incurred						585,000
Net Public Debt incurred, including Capital transactions with (Guaranteed Railway and other companies and Native States, &c.)	4,382,300	2,878,300	3,817,000	6,486,200	3,200,100	3,839,000
Value of commodities expected, excluding Gold and Silver	56,359,000	58,061,000	61,014,000	66,225,000	67,212,000	2,108,000
Value of commodities imported, excluding Gold and Silver	36,222,000	38,887,000	37,423,000	41,464,000	37,300,000	
Excess of Exports over Imports, excluding Gold and Silver	20,137,000	19,294,000	23,596,000	25,758,000	23,137,000	26,046,000
Net imports of Gold	1,874,000	1,545,000	297,000	468,000	806,000	1,750,000
Net imports of Silver	4,642,000	1,553,000	7,109,000	14,670,800	3,970,000	7,870,000
TOTAL NET IMPORTS OF GOLD AND SILVER	6,516,000	3,098,000	7,406,000	15,144,000	8,074,000	9,620,000
Excess of Exports over Imports, including Gold and Silver	13,621,000	16,196,000	16,190,000	8,614,000	20,083,000	16,324,000
Grand total value of Imports and Exports of all kinds	102,345,000	104,580,000	113,908,000	126,277,000	106,777,000	127,000,000
SE-RET VAL OF SPAIN'S BILLS sold (Reposé),	11,743,000	13,750,000	14,857,000	11,483,500	18,912,000	18,350,000
Striding Equivalent received	10,841,600	12,380,000	12,640,000	10,184,800	14,940,000	15,291,810
Silver coined at the Indian Mints	4,897,000	2,350,000	2,651,000	16,180,000	7,210,770	10,257,083
Gold coined in Germany		6,002,000	2,573,000	7,112,000	5,475,300	1,509,877
Silver coined in Germany	594d. (25th April)	57d. (27th April)	58d. (28th April)	55d. (28th April)	54d. (2nd April)	53d. (Nov.)
Maximum price of an oz. TROY STANDARD SILVER IN LONDON	57d. (9th March)	52d. (22nd March)	47d. (7th July)	53d. (21st Sept.)	49d. (April)	49d. (April)
Minimum	10 12 0	11 12 0	13 (7th July)	11 14 0 (2nd Sept.)	12 11 (March)	12 11 (May)
Maximum price of a sovereign in Calcutta	10 9 0	11	11 10 0 (10th April)	11 11 0 (10th April)	11 15 (Jan.)	12-16 (throughout the year)
Minimum	1s. 10-22d.	1s. 9-6d.	1s. 8-9d.	1s. 8-7d.	1s. 7-6d.	1s. 7-8
Average exchange upon Secy. of State's Bills sold per rupee	1s. 10d.	1s. 10-1d.	1s. 9-1d.	1s. 9-1d.	1s. 9d.	1s. 8-1d.
Fixed rate of exchange for the MANAGEMENT of transactions between the Indian and Imperial Treasuries						
Maximum rate of discount on Loans on demand at the BANK OF BENGAL, Calcutta	11 (11th April)	9 (May)	11 (April)	12 (May)	9 (April)	7 (April)
Minimum	3d. (July to Nov.)	4 (Nov. & Dec.)	5 (Aug. & Sept.)	5 (Oct. & Nov.)	3 (Nov. to Jan.)	3 (Nov. to Jan.)
Maximum rate of discount at the BANK OF ENGLAND	6 (Dec.)	4 (Oct. & Jan.)	5 (Aug. & Sept.)	5 (Oct. & Nov.)	4 (Oct. to Dec.)	3 (April)
Minimum	2 (Jan.)	2 (Jan.)	2 throughout the year	2 (subsequently Jan.)	2 (Nov. to Feb.)	2 (subsequently)
Maximum MONEY BALANCES of the three PRESIDENCY BANKS	6,927,300 (July)	7,041,500 (July)	6,882,700 (July)	7,574,000 (Jan.)	7,783,300 (Feb.)	7,772,500 (Feb.)
Minimum	4,359,200 (May)	4,762,300 (May)	4,132,500 (Oct.)	3,672,200 (April)	4,583,300 (Jan.)	4,814,300 (May)
Maximum price in Calcutta of Govt. FOUR PER CENT. RUPEE SECURITIES	104 (17th July)	102 (3rd June)	102 (25th July)	98 (27th June)	95 (July)	102 0 (Mar.)
Minimum	101 (25th March)	99 (21st March)	99 (13th Jan.)	92 (8th Sept.)	91 (March)	93 10 (May)
Maximum amount outstanding on London Register, of RUPEE SECURITIES ENCAVED FOR INTEREST DRAFTS	14,214,617 (Nov.)	14,067,801 (Oct.)	14,125,982 (April)	14,588,744	15,950,092 (Feb.)	19,735,524 (June)
Minimum	13,098,998 (May)	13,111,141 (April)	12,655,322 (May)	18,667,964	13,826,003 (Oct.)	15,908,183 (May)
Maximum price in London of such securities (in Gold)	98	93 (7th April)	97 (13th Dec.)	84 (5th April)	80 (Oct.)	84 (Feb. & Mar.)
Minimum	93	92 (4th March)	77 (10th July)	81 (23rd Jan.)	71 (May)	78 (May)
Maximum price in London of Secretary of State's FOUR PER CENT. STERLING BONDS	104 (Feb.)	103 (5th Aug.)	104 (2nd Feb.)	102 (9th Aug.)	105	105 (Jan.)
Minimum	100 (April)	102 (3rd June)	101 (2nd Oct.)	100 (21st Mar.)	100 (Oct.)	101 (Sep.)
Maximum GOVERNMENT PAPER CURRENCY outstanding	11,827,997 (7th Feb.)	12,161,224 (2nd Oct.)	12,551,185 (7th Feb.)	15,757,700 (15th Jan.)	14,320,700 (Jan.)	14,513,100 (

Expenditure of £2,730,000 has been carried for the purchase of the Kias, Indragiri Railway.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—Sea-borne Trade for the year. (Principal articles arranged in order of their declared value.)

No.	EXPORTS.	1875-76.	1876-77.	1877-78.	1878-79.
1	Opium—				
	Quantity	Chests 88,350	90,870	92,820	91,200
	Value	£ 11,148,426	12,404,748	12,371,355	12,993,979
	Average declared value per chest, in Rupees	Rs. 1,261	1,281	1,333	1,425
2	COTTON—				
	Raw—				
	Quantity	Cwt. 5,000,788	4,657,914	3,459,077	2,966,000
	Value	£ 13,278,904	11,746,184	9,383,534	7,913,046
	Average declared value (Annas per lb.—) Pence, at average exchange	As. 3 9 5-13	As. 3 8 4-71	As. 3 10 4-98	As. 3 10 4-73
	Twist and Yarn—				
	Quantity	Lbs. 6,228,511	7,026,710	15,000,291	21,332,508
	Value	£ 206,951	267,303	682,059	886,481
	Average declared value per lb.	Annas As. 6 10	As. 7 5	As. 7 0	As. 6 7
	Other manufactures—Value	£ 386,472	445,079	460,674	511,498
	Average declared value (Grey or unbleached per yard—) Coloured, printed, or dyed ...	Annas As. 2 6 4-9	As. 2 6 4-53	As. 2 3 4-10	As. 2 1 4-7
	Percentage of manufactures on whole value exported	4-76	6-47	10-85	16-01
3	RICE AND PADDY—				
	Quantity	Cwt. 20,416,032	19,914,334	18,428,386	21,237,233
	Value	£ 5,311,095	5,815,221	6,950,276	8,973,722
	Average declared value of (Rupees husked rice per cwt.—) Shillings, at average exchange	2 9 8 4-70	2 15 1 5-02	3 12 6 6-55	4 4 4 7-03
4	JUTE—				
	Raw and manufactured—Value	£ 3,291,521	3,356,124	4,289,241	4,898,860
	Average declared value (Rupees of raw jute per cwt.—) Shillings, at average exchange	5 6 2 9-72	5 13 1 9-94	6 7 3 11-18	6 5 0 10-39
	Percentage of manufactures on whole value exported	14-85	21-43	17-97	22-42
5	SEEDS—				
	Quantity	Cwt. 10,506,822	9,582,865	12,187,020	7,200,977
	Value	£ 5,461,982	5,319,124	7,360,284	4,675,036
	Average declared value (Rupees of linseed per cwt.—) Shillings, at average exchange	5 4 6 9-52	5 5 11 9-17	5 13 10 10-16	6 3 11 10-28
6	HIDES AND SKINS—				
	Quantity	No. 19,433,332	19,792,877	22,916,317	21,223,403
	Value	£ 2,943,575	2,908,684	3,756,898	3,096,817
	Percentage of dressed or manufactured to whole value	40-44	49-77	48-29	42-06
7	TEA—				
	Quantity	Lbs. 24,361,599	27,784,124	33,459,075	34,432,573
	Value	£ 2,166,417	2,607,425	3,041,571	3,138,121
	Average declared value (Annas per lb.—) Shillings, at average exchange	As. 14 3 1-60	As. 15 0 1-60	As. 14 6 1-67	As. 14 7 1-50
8	INDIGO—				
	Quantity	Cwt. 110,392	100,384	120,605	105,051
	Value	£ 2,875,062	2,962,785	3,494,334	2,960,462
	Average declared value (Rupees per cwt.—) Sterling, at average exchange	280 7 0 23-48	295 2 4 25-19	289 11 9 25-09	281 13 0 23-20
9	COFFEE—				
	Quantity	Cwt. 371,986	362,489	297,327	341,186
	Value	£ 1,627,027	1,845,822	1,388,499	1,543,648
	Average declared value (Rupees per cwt.—) Shillings, at average exchange	43 11 10 78-88	44 7 10 75-97	35 0 3 77-98	45 3 11 74-50
10	WOOL—				
	Raw and manufactured—Value	£ 1,295,193	1,293,490	1,151,518	1,243,275
	Average declared value (Annas of raw wool per lb.—) Pence, at average exchange	As. 7 4 9-95	As. 7 2 9-22	As. 6 6 8-44	As. 6 4 7-82
11	WHEAT—				
	Quantity	Cwt. 2,498,185	5,583,336	6,340,160	1,044,700
	Value	£ 901,026	1,956,332	2,856,090	513,778
	Average declared value (Rupees per cwt.—) Shillings, at average exchange	3 9 8 6-51	3 8 0 5-98	4 8 1 7-80	4 14 8 8-09
12	SILK—				
	Raw and manufactured—Value	£ 656,728	1,000,566	854,629	746,687
	Average declared value (Rupees of raw silk per lb.—) Shillings, at average exchange	3 2 9 5-72	5 7 8 9-25	4 10 5 8-06	4 4 7 7-06
13	ONLS—				
	Value	£ 423,583	377,740	371,552	537,579
14	SALTPETER—				
	Quantity	Cwt. 415,080	466,218	380,002	382,405
	Value	£ 348,949	381,706	379,002	361,706
	Average declared value (Rupees per cwt.—) Shillings, at average exchange	8 6 7 15-16	8 3 0 13-96	9 11 11 16-88	9 7 4 15-57
15	LAC—				
	Value	£ 755,747	530,976	362,048	298,716
16	TEAK WOOD—				
	Quantity	Cubic Tons. 60,612	45,108	56,939	37,113
	Value	£ 440,618	332,764	480,652	268,959
	Average declared value (Rupees per cubic ton—) Sterling, at average exchange	72 11 1 6-83	73 12 4 6-29	71 6 8 6-19	71 11 3 5-92
17	SUGAR—				
	Value	£ 253,937	925,196	745,851	204,360

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

Sea-borne Trade for the year, &c.—continued.

IMPORTS.		1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Cotton—						
Quantity	Lbs.	31,927,340	33,270,208	36,196,661	33,145,651	33,212,952
Value	£	2,794,709	2,733,535	2,850,616	2,779,774	2,745,806
Average declared value	Annas	14-00	13-14	12-60	13-42	13-23
per lb.	Pence, at average exchange	1s. 6-93d.	1s. 4-83d.	1s. 4-37d.	1s. 4-57d.	1s. 4-15d.
Manufactures—						
Quantity	Lbs.	16,463,575	16,012,932	17,332,639	14,137,694	16,923,747
Value	£	19,258,644	18,740,467	20,183,255	16,917,408	19,669,053
TOTAL COTTON GOODS—Gross Imports		£				
			18,740,467	20,183,255	16,917,408	19,669,053
Re-exports—						
Cotton—						
Quantity	Lbs.	792,608	839,539	934,437	754,648	842,989
Value	£	57,424	58,423	62,733	51,217	54,713
Manufactures—						
Quantity	Lbs.	984,105	1,064,392	1,089,614	1,132,627	1,061,457
Value	£	1,041,529	1,122,815	1,152,347	1,183,844	1,116,169
Total Re-exports		£				
			1,122,815	1,152,347	1,183,844	1,116,169
TOTAL COTTON GOODS—Net Imports		£	18,217,115	17,623,652	15,733,624	18,552,884
Other goods—						
Quantity	Tons.	3,310,452	3,722,165	3,736,358	3,372,903	3,444,195
Value	£	1,079,105	1,194,145	1,727,560	1,491,831	1,528,497
Raw and Manufactured						
Quantity	Tons.	1,403,755	1,036,084	1,482,951	1,491,285	1,521,126
Value	£	1,702,197	1,585,345	1,683,655	1,372,487	1,496,108
Excluding coke and patent fuel)—						
Quantity	Tons.	388,480	523,381	603,731	473,027	587,634
Value	£	647,502	918,309	1,004,942	881,444	1,125,482
Average declared value	Rupees	16-67	17-51	16-64	18-63	19-15
per ton—	Shillings, at average exchange	31-01	30-34	28-83	30-68	31-82
Value	£	895,927	493,556	798,036	1,490,880	1,068,788
MINERAL PRODUCTS						
Quantity	Tons.	713,537	661,059	858,797	975,835	1,048,832
Value	£	1,119,274	911,890	955,142	961,666	1,028,450
MANUFACTURES						
Quantity	Tons.	365,251	298,776	254,231	274,180	352,238
Value	£	600,934	430,890	491,366	593,612	702,532
Average declared value	Rupees	16-45	14-42	15-78	21-65	21-65
per ton—	Shillings, at average exchange	29-66	24-62	27-35	35-65	35-97
Value	£	1,439,921	963,501	873,060	893,875	644,192
MINING AND MILL-WORK						
Quantity	Tons.	634,257	542,915	579,106	548,089	561,293
Value	£	70,212	78,413	205,067	369,865	546,931
Quantity	Tons.	395,988	432,989	488,584	509,043	526,328

II.—Sea-borne Trade for the first Eleven Months. (Principal articles arranged in order of their declared value.)

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	£	£	£	£	£
Commodities exported, excluding gold and silver	54,413,515	58,786,032	54,091,635	59,415,349	66,269,026
Commodities imported, excluding gold and silver	33,707,391	37,951,251	35,074,932	37,227,741	48,396,303
Excess Exports	20,706,124	20,835,681	19,016,703	22,187,608	17,892,663
Gold and silver					
of silver	6,750,153	13,545,183	2,918,401	7,383,811	3,699,808
of gold	— 49,496	357,368	— 626,355	1,541,406	3,301,373
TOTAL NET IMPORTS OF GOLD AND SILVER	6,700,657	13,902,551	2,292,046	8,925,219	7,001,181
TOTAL IMPORTS AND EXPORTS OF ALL KINDS	102,474,278	114,868,060	98,814,520	109,525,132	124,447,626

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—Actual CAPITAL EXPENDITURE on STATE RAILWAYS in 1879 and estimated Expenditure on such works in 1880-81 and 1881-82, and to the end 1881-82.

	Accounts, 1879-80.	1880-81. Regular Estimate.	1881-82. Budget- Estimate.	To end of 1881-82.	Sanctioned outlay.	Balance remaining unexp.
	£	£	£	£	£	£
East Indian ...	9,780,861	632,000	860,000	11,223,000	...	...
Rajputana ...	256,252	337,000	307,000	5,589,000	5,589,000	...
Western Rajputana ...	606,982	373,000				
Sindia ...	118,791	58,000	52,000	891,000	904,000	112,000
Holkar ...	30,546	18,000	15,000	1,270,000	1,270,000	...
Sindia-Neemuch ...	207,008	80,000	31,000	1,455,000	1,455,000	...
Neemuch-Nasirabad ...	14,799	362,000	223,000	632,000	824,000	192,000
Wardah Coal ...	7,844	12,000	13,000	590,000*	590,000	...
Nagpur-Chattisgarh ...	255,755	201,000	197,000	780,000	837,000	57,000
Rangoon and Irrawaddy Valley ...	35,258	16,000	21,000	1,284,000	1,284,000	...
Rangoon and Sittang Valley† ...	82	...	300,000	318,000	1,170,000†	862,000
Northern Bengal ...	123,602	34,000	25,000	2,133,000	2,133,000	...
Tirhoot ...	22,136	21,000	6,000	572,000	572,000	...
Tirhoot Extensions ...	—1	6,000	251,000	264,000	430,000	166,000
Patna and Gya... ..	74,890	31,000	18,000	376,000	376,000	...
Nalhatti ...	608	—1,000	...	33,000	33,000	...
Calcutta and South-Eastern ...	—1,609	—1,000	—2,000	671,000	671,000	...
Cawnpore-Farakhabad ...	137,964	104,000	10,000	312,000	312,000	...
Ghazipore-Dildarnagar ...	45,233	14,000	3,000	62,000	62,000	...
Muttra-Hathras ...	109,562	...	7,000	117,000	117,000	...
Muttra-Achmeyn ...	5,311	40,000	25,000	70,000	90,000	20,000
Dhond and Manmad ...	110,215	—26,000	19,000	1,021,000	1,021,000	...
Indus Valley ...	337,939	275,000	271,000	6,675,000	6,675,000	...
Punjab Northern ...	736,331	653,000	128,000	4,689,000‡	4,589,000	...
Fluctuations in Store Balances ...	—126,199	69,000	—213,000	205,000	...	—208,000
Reserve ...	...	14,000	191,000	205,000	...	—205,000
	3,115,319	2,601,000	1,898,000	30,117,000	31,004,000	887,000
Deduct—PRODUCTIVE PUBLIC WORKS outlay in- cluded in the above.	2,680,493	2,045,000	1,780,000	28,415,000	...	...
Balance ORDINARY OUTLAY ...	434,826	646,000	118,000	1,702,000	...	...
Railways constructed wholly from ORDINARY FUNDS—						
Frontier Railways—						
Punjab Northern, Northern Section ...	281,010	1,010,000	726,000	2,044,000	...	...
Kandahar ...	916,275	675,000	148,000	1,750,000	...	...
Stores and Reserve ...	137,064	543,000	—84,000	596,000	...	...
Bhopal ...	...	...	70,000	70,000	125,000	65,000
Sonapur-Mugra ...	...	22,000	75,000	98,000	...	...
Parbatipore-Dinapore§ ...	...	...	44,000	44,000§	...	...
Patri Salt Branch ...	1,000	...	...	82,000	90,000	80,000
Total ORDINARY ...	1,770,175	2,396,000	1,097,000	6,386,000	...	...
GRAND TOTAL ...	4,450,668	4,941,000	2,877,000	34,801,000	...	...

* Includes outlay on the Warora Colliery.

† Not yet sanctioned by Secretary of State.

‡ Includes £ 11,806 under Productive Public Works expended on the line beyond Rawalpindi.

§ Not yet sanctioned.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—*Actual Capital Expenditure on works of Irrigation, &c., for which Capital and Revenue Accounts are kept, in 1879-80, and estimated Expenditure on such works in 1880-81, 1881-82 and to the end of 1881-82, &c.*

	1879-80, Actuals.	1880-81, Regular estimate.	1881-82, Budget- estimate.	TO END OF 1881-82.			Estimated cost (current sanctions).	Balance of current sanctions remaining to be spent.
				Outlay against current sanctions.	Outlay against sanctions that have expired.	Total.		
	£	£	£	£	£	£	£	£
PRODUCTIVE PUBLIC WORKS—								
Orissa canals	40,310	58,500	37,500	1,971,000	...	1,971,000	1,061,000	...
Midnapore canal	16,033	21,000	10,000	780,000	...	780,000	703,000	...
Tidal canal ... ..	...	...	...	177,300	...	177,300	177,000	...
Sone canals	97,694	72,500	67,500	2,316,300	...	2,316,000	2,736,000	400,000
Ganges canal	27,914	40,400	30,100	267,700	2,313,000	2,610,700	831,000	363,300
Agra „	2,855	5,100	7,300	789,000	...	780,000	801,000	11,400
Lower Ganges canal	139,122	174,500	162,000	2,362,700	...	2,365,700	2,914,000	548,300
Western Jumna „	41,057	62,500	54,700	504,100	305,000	809,100	727,000	222,900
Bari Doab „	338	1,800	1,900	1,109,500	...	1,408,500	1,633,000	153,300
Purchase of the Madras Irrigation and Canal Com- pany's undertaking „ ... ..	...	...	1,403,000	1,403,000	...	1,403,000	...	...
Other projects	230,400	276,900	390,500	...	...	5,093,100	...	...
Outlay against the grant for Productive public works on works not admitted to the category of Productive public works	-10,000	-10,000	-10,000	223,300	...	223,300	...	...
TOTAL	591,782	700,000	2,163,000	...	...	20,039,000	...	...
Out—Ordinary outlay on Productive public works included above	-7,055	...	...	...	...	5,325,100	...	...
NET TOTAL	598,837	700,000	2,163,000	...	...	14,714,500	...	...
IRRIGATION AND NAVIGATION WORKS—								
<i>(classified as Productive public works)—</i>								
Eastern Jumna canal	2,577	7,000	7,000	60,400	204,000	270,800	144,700	77,900
Other projects	155,369	153,100	216,200	...	...	2,739,900	...	...
Ordinary outlay on Productive public works	-7,055	...	...	...	...	5,325,100	...	...
TOTAL	160,921	160,100	234,100	...	...	6,335,900	...	...
—Outlay against the grant for Productive public works on works not admitted to the category of Productive public works	-10,000	-10,000	-10,000	...	...	223,300	...	...
NET TOTAL	160,921	170,100	234,100	...	...	6,131,900	...	...
GRAND TOTAL	759,758	870,700	2,397,100	...	...	22,846,700	...	...

APPENDIX.

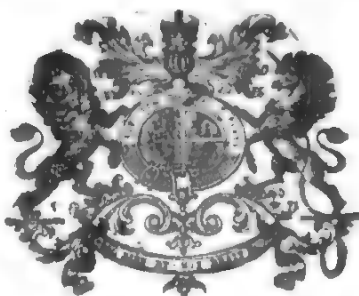
COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—Statement showing the true Financial results to the revenue of India of the guarantee of interest upon the Capital of the Guaranteed Railway Companies excluding the East Indian Railway Company.

	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.		1881-82.
							Original Estimate.	Regular Estimate.	Estimate.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Open mileage to end of official year	4,003	4,308	4,495	4,532	4,541	4,508	4,585	4,638	4,585
	£	£	£	£	£	£	£	£	£
Gross Earnings	5,101,172	5,782,080	6,767,875	8,485,613	7,303,877	7,333,631	7,800,000	7,782,000	7,490,000
Working expenses	3,123,810	3,521,802	4,108,411	4,833,400	4,658,483	4,837,241	4,675,000	5,000,000	4,700,000
Percentage of working expenses on earnings	61.20	57.45	60.70	56.98	63.91	66.23	62.38	63.99	62.5
Net traffic earnings	1,980,362	2,460,277	2,659,464	3,652,213	2,735,324	2,476,347	2,825,000	2,805,000	2,790,000
Net gain to the remittance to England of Capital receipts and disbursements in India at the contract rate of exchange instead of at the average yearly rates obtained for the Secretary of State's bills	65,001	15,257	...	...	...	...	...	...	...
Total Revenue	2,046,363	2,475,534	2,649,464	3,649,157	2,735,324	2,476,347	2,825,000	2,805,000	2,790,000
Gross guaranteed interest paid in India	24,153	22,061	14,544	13,985	10,486	9,085	9,000	7,256	4,576
Ditto ditto in London*	3,125,524	3,742,238	3,167,152	3,167,801	3,200,336	3,241,047	3,357,000	3,254,500	3,267,000
Total guaranteed interest (sterling payments converted at the average exchange of the year)	3,403,307	3,605,632	3,211,444	3,650,307	3,809,311	3,907,074	3,910,000	3,815,500	3,926,000
Surplus paid to Railway Companies	11,424	86,674	79,735	243,438	291,710	97,839	345,000	94,500	163,500
Land and supervision	45,988	83,176	40,760	49,414	40,777	45,720	56,000	76,800	75,000
Interest on Revenue balances	16,461	10,912	15,918	1,901	1,523	1,344	1,600	1,200	1,200
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	...	...	9,541	7,018	63,641	63,286	6,000	29,200	38,500
Total Expenditure	3,475,370	3,695,414	3,337,397	3,960,168	4,271,373	4,116,162	4,389,600	4,080,000	4,066,700
Net Expenditure from the public Treasury	1,420,107	1,315,870	1,407,033	311,011	1,586,040	1,639,815	1,604,630	1,325,000	1,476,700
Net Revenue	...	...	...	...	...	...	...	...	...

* With the exception of the figures in this line which are true sterling figures, all the amounts in this table are in rupees converted into the conventional sterling of the accounts by the removal of one digit to the right.

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The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, THE 7TH APRIL, 1881.

MILITARY DEPARTMENT.

APPOINTMENTS.

No. 195.

Simla, the 7th April, 1881.

• GENERAL *Sir* D. M. STEWART, BART., G.C.B., appointed to be Commander-in-Chief of the Forces in India, as announced in G. G. O. No. 83 of 1881, assumed Command this day, in succession to General *Sir* F. P. HAINES, G.C.B., G.C.S.I., C.I.E.

Ordered, that all Returns of the Army be made in the usual manner to General *Sir* D. M. Stewart, Bart., G.C.B., as Commander-in-Chief in India.

By order of His Excellency the Governor General in Council,

G. CHESNEY, Colonel,

Secretary to the Government of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, FRIDAY, APRIL 8, 1881.

HOME, REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

No. 145.

Simla, the 8th April 1881.

The Right Honourable the Secretary of State having, in a Despatch* dated the 27th January 1881, announced to the Government of India the appointment of His Excellency General Sir Donald Martin Stewart, Bart., G.C.B., Commander-in-Chief of Her Majesty's Forces in India, to be an Extraordinary Member of the Council of the Governor General of India, it is hereby notified that General Sir Donald Martin Stewart has this day taken his seat as an Extraordinary Member of the Council of the Governor General of India under the usual salute.

* No. 13 (Public).

No. 146.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General by the appointment of Lieutenant-General the Hon'ble Sir Donald Martin Stewart, Bart., G.C.B., to be Commander-in-Chief of Her Majesty's Forces in India, and no person provisionally appointed to succeed being present on the spot, the Governor General of India in Council has been pleased, under the provisions of the Act 24 & 25 Vic., Cap. 67, Section 27, to appoint Colonel George Tomkyns Chesney, R.E., Secretary to the Government of India in the Military Department, to be a temporary Member of the Council of the Governor General of India, and the said Colonel George Tomkyns Chesney has this day taken his seat under the usual salute.

By order of the Governor General in Council,

C. GRANT,

Offg. Secretary to the Government of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, MONDAY, MAY 2, 1881.

HOME, REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 172.

Simla, the 2nd May 1881.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the appointment of General The Honourable SIR DONALD MARTIN STEWART, BART., G.C.B., to be Commander-in-Chief of Her Majesty's Forces in India, Her Majesty the Queen, Empress of India, has been graciously pleased to appoint MAJOR-GENERAL THOMAS FOURNESS WILSON, C.B., to be an Ordinary Member of the said Council.

2. MAJOR-GENERAL WILSON has this day forenoon, under the usual Salute, taken his seat as an Ordinary Member of the Governor General's Council.

By order of the Governor General in Council,

C. GRANT,

Offg. Secretary to the Government of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, TUESDAY, MAY 24, 1881.

INDIAN EMPIRE.

NOTIFICATIONS.

Simla, the 24th May 1881.

No. 10 I.-E.

In accordance with Her Majesty's Warrant for the institution of the Order of the Indian Empire, the undermentioned Gentlemen are declared to be, *ex officio* and for life, Companions and Members of the aforesaid Order:—

His Excellency the Right Hon'ble William Patrick Adam, Governor of Madras.

His Excellency General Sir Donald Martin Stewart, Bart., G.C.B., Commander-in-Chief in India.

The Hon'ble Major Evelyn Baring, R.A., C.S.I., Member of the Council of the Governor General.

The Hon'ble Major-General Thomas Fourness Wilson, C.B., Member of the Council of the Governor General.

No. 11 I.-E.

Her Majesty the Queen and Empress of India has been pleased to appoint the undermentioned Gentlemen, who by their services have merited the Royal favour, to be Companions of the Order of the Indian Empire:—

Sir Steuart Colvin Bayley, K.C.S.I., Resident at Hyderabad.

James Fergusson, Esq., D.C.L., F.R.S., M.B.A.S., F.R.I.B.A.

Surgeon-Major Charles Morehead, M.D., late of the Bombay Medical Establishment.

Pundit Mohesh Chunder Nyaratna, Officiating Principal, Sanskrit College, Calcutta.

Deputy Surgeon-General Norman Chevers, M.D., formerly Principal, Medical College, Calcutta.

Captain William Hutt Curzon Wylie, B.S.C., Military Secretary to the Governor of Madras.

Mirza Gholam Ahmed, Extra Assistant Commissioner, Peshawar.

Surgeon-Major Edward John Waring, late of the Madras Medical Establishment.

Major Trevor John Chichele Plowden, Deputy Commissioner, Kohat.

Surgeon-Major Oliver Barnett.

Sirdar Sultan Jan, Saddozai, Extra Assistant Commissioner, Kohat.

Surgeon-Major John Anderson, Surgeon to His Excellency the Viceroy.

Sorabjee Shapurjee Bengali, Sheriff for the Town of Bombay.

Surgeon Charles William Owen.

By Order of the Grand Master,

A. C. LYALL,

Secretary to the Order of the Indian Empire.

No. 990 G.-P.

His Excellency the Viceroy and Governor General is pleased to confer on His Highness the Raja of Jhind, G.C.S.I., the title of "Raja-i-Rajagan."

A. C. LYALL,

Secretary to the Government of India.

No. 991 G.-P.

His Excellency the Viceroy and Governor General is pleased to confer upon Arbab Sarfaraz Khan, Mohmand, Peshawar, the title of "Nawab," as a personal distinction.

No. 992 G.-P.

His Excellency the Viceroy and Governor General is pleased to confer upon the undermentioned Native Gentlemen the title of "Khan Bahadur," as a personal distinction:—

Saiad Badshah Mian, of Kohat.

Mahomed Akbar Khan, Orakzai, Officiating Assistant District Superintendent of Police, Punjab.

Mahomed Akbar Khan, of Kohat.

Mahomed Afzal Khan, of Gundapur, Dera Ismail Khan.

Raja Jehandad Khan, Extra Assistant Commissioner, Peshawar.

Ghulam Mohi-ud-din Khan, Officiating Extra Assistant Commissioner, Punjab.

No. 993 G.-P.

His Excellency the Viceroy and Governor General is pleased to confer upon the undermentioned Native Gentlemen the title of "Rai Bahadur," as a personal distinction:—

Lala Thakur Dass, Assistant Surgeon, Peshawar.

Babu Modhusudan Ghose, Commissariat Department.

No. 994 G.-P.

His Excellency the Viceroy and Governor General is pleased to confer upon Shah Pasand Khan of Gulbela, Peshawar, the title of "Arbab," as a personal distinction.

A. C. LYALL,
Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

Published by Authority.

SIMLA, WEDNESDAY, MAY 25, 1881.

HOME, REVENUE AND AGRICULTURAL DEPARTMENT.

PUBLIC.

No. 711.

Simla, the 25th May 1881.

TELEGRAPHIC intimation having been received from Ootacamund of the death on the 24th instant of His Excellency the RIGHT HON'BLE WILLIAM PATRICK ADAM, Governor of Madras, the Governor General in Council directs, as a mark of respect for the memory of that most distinguished and lamented public servant, that seventeen minute guns be fired from the ramparts of Fort William at noon on 26th instant, and that the flag of Fort William be lowered to half-mast high.

By order of the Governor General in Council,

C. GRANT,

Offg. Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

Published by Authority.

CALCUTTA, MONDAY, JUNE 27, 1881.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

Simla the 27th June 1881.

The Governor-General in Council has determined to borrow three hundred Lakhs of rupees, being the amount required for the public service.

The following Notification is therefore published :—

FOUR PER CENT LOAN.

His Excellency the Right Hon'ble the Governor-General in Council has resolved to borrow three hundred Lakhs of rupees for the public service in the following manner.

2. Promissory Notes (with coupons attached, if so desired) will be issued for the said amount in Form A annexed to this Notification, being the form of the notes of *The Loan of 1st May 1865*, of which Loan the notes to be now issued will form a part, or, at the option of the allottees, stock certificates with coupons attached will be issued to them in Form B attached to this Notification. All the conditions which apply to notes of the *Loan of 1st May 1865*, will apply to the notes and certificates to be now issued.

3. Tenders for the whole or any part of the said amount of three hundred Lakhs of rupees will be received by the Comptroller-General from this date to noon of Monday, the 25th of July 1881.

4. Each tender must be addressed, in the form annexed to this Notification, to the Comptroller-General, Treasury Buildings, Calcutta, and enclosed in a sealed cover, superscribed "*Tender for the Four per Cent. Loan, 1881.*" If the tenderer is not resident in India, he must name an agent resident in India to whom a letter of allotment may be issued if any part of the loan is allotted to such tenderer.

5. Each tender must be accompanied by a receipt from one of the Banks of Bengal, Madras, or Bombay, or one of their branches, or from an officer in

charge of some public treasury, or by a cheque drawn in favor of the Comptroller-General on a banker in Calcutta, Madras, or Bombay, or by Government Promissory Notes, standing in the name of or endorsed to the tenderer or the person making the deposit, for not less than one hundredth, or, if the tender be for less than five Lakhs of rupees, then for not less than one-fiftieth part of the tender. If the allotment is not fully taken up, this deposit of one or two per centum will be forfeited, and if one or more Government Promissory Notes have been deposited, such note or notes will be appropriated by the Government and cancelled; otherwise, if the deposit is in cash, it will be treated as in part payment of the last instalment. A cash deposit may, after acceptance of the tender in support of which it is made, be replaced by a Government Promissory Note, as aforesaid.

6. The rate at which a tender is made must not contain a fraction of an anna: if a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out and the tender treated as if the rate did not contain such fraction of an anna.

7. The rate at which each tender is made must be specified in rupees or rupees and annas: a tender in which no rate is thus specified, but a subscription is offered in some other terms, as, for example, at the recorded minimum, or at some specified percentage in addition to the recorded minimum, or at the average of the accepted tenders, will be rejected as null and void.

8. The minimum rate at which tenders will be accepted will be recorded under the signature of the Comptroller-General, and, when the tenders are opened, placed upon the table in a sealed envelope, but will not be declared unless some tender is rejected only because it is below the recorded minimum.

9. Tenders will be opened, publicly, at the Office of the Comptroller-General in Calcutta, at noon on Monday, the 25th July 1881: but the contents of the tenders will not be disclosed otherwise than as provided in clause 11.

10. Tenders at the recorded minimum rate, and at rates above the recorded minimum rate, will be accepted in the order of the rates tendered, beginning with the highest rate; the amount allotted at the lowest rate at which tenders are accepted, will be divided amongst those who have tendered at this rate, in proportion, as nearly as may be found convenient, to the amounts of their tenders.

11. As soon as possible after the 25th July 1881, letters of allotment will be issued to those persons whose tenders are accepted in whole or in part, or to their agents; and an alphabetical list of the names of those to whom such letters of allotment are issued will be posted, for general information, at the Head Offices of the Banks of Bengal, Madras, and Bombay.

12. Payment of any accepted tender may be made to the account of the Government in the Head Office of one of the Banks of Bengal, Madras, or Bombay, or in any branch of these Banks, or into any public Treasury or Treasuries in India which may be named in the tender.

13. Accepted tenders must be paid, in equal instalments, as follows:—

One-third on or before Monday, the 8th August 1881.

One-third on or before Monday, the 5th September 1881.

One-third on or before Monday, the 26th September 1881.

but the whole or any part of any accepted tender may be paid at any time after receipt of the letter of allotment.

14. Interest upon each payment will be promptly paid in advance, at the rate of four per centum per annum, from the date of such payment to the last day of October 1881. In the case of Promissory Notes, at the option of the

*It is particularly requested that such Promissory Notes may NOT be endorsed to the Comptroller General.

allottee and on his paying interest from the first day of May 1881, to date of payment, interest will run from the said first day of May.

15. Scrip receipts for instalments paid will be given by the Banks of Bengal, Madras, and Bombay, or their branches, or by the officers in charge of the Government Treasuries at which payment is made. These receipts will, as soon as possible, be exchanged for Promissory Notes or couponed certificates issued under this Notification.

16. The Governor-General in Council reserves to himself the right of allotting any part of the proposed loan to Native Chiefs, at the average rate at which it is issued to the public; and in such case the balance only will be allotted in the manner declared in this notification.

FORM A OF PROMISSORY NOTE.—(See Clause 2.)

FORT WILLIAM, THE 1ST OF MAY, 1865.

<i>Promissory Note</i>	<i>Government Rupees</i>	<i>at four per cent.</i>
<i>No.</i>		<i>of 1865.</i>

THE Governor-General of India in Council does hereby acknowledge to have received from the sum of Government Rupees Five Hundred as a Loan to the Secretary of State in Council for India, and does hereby promise, for and on behalf of the said Secretary of State in Council, to repay the said Loan, by paying the said sum of Government Rupees Five Hundred to the said his Executors, or Administrators, or his or their Order, on demand, at the General Treasury at Fort William, after the expiration of three months' Notice of Payment, to be given by the Governor-General of India in Council, in the *Government Gazette*, and to pay the interest accruing on the said sum of Government Rupees Five Hundred from the 1st 1881 (Eighty-one), at the rate of four per cent. per annum by half-yearly payments, at the General Treasury of Fort William, to the said his Executors, or Administrators, or his or their order, until the expiration of three months after such notice of payment as aforesaid, when the amount of interest due will be payable with the principal, and (such notice being considered as equivalent to a tender of payment at the period appointed for the discharge of this note,) all further interest shall cease.

FORM B OF COUPONED CERTIFICATE.

INDIA FOUR PER CENT. RUPEE LOAN, 1865.

Certificate

Rs. 000.

No.

This is to certify that the bearer of this certificate is entitled, under the notification of the Government of India of the th 1881, to Government Rupees India Four per Cent. Rupee Loan, 1865, payable three months after notice, which may be published in the *Gazette of India*.

No.

, Rs.

The coupons attached to this certificate, as well as the principal sum herein named, are payable to bearer at the Government Treasury at Calcutta only.

FORM OF TENDER.—(See Clause 4.)

I, A. B., hereby tender for Rupees (X) of *The Four Per Cent. Loan, 1881*, advertised in the Notification published in the *Gazette of India Extraordinary*, dated the 27th June 1881, and agree to pay for the same, subject to the conditions notified, at the rate of Rupees (Y) Annas (Z) for every hundred rupees allotted to me.

I enclose a *deposit receipt** for Rupees (XX), and engage, if my offer be accepted, to pay to the account of the Government at the Bank off† (or at the† Branch of the Bank off ; or into the Public Treasury at† , as the case may be) the first instalment of one-third on or before

Monday, the 8th August 1881, and the several later instalments on or before the dates fixed by the said Notification, as follows:—

One-third on or before Monday, 5th September 1881.

One-third on or before Monday, 26th September 1881.

† Here insert C. D.'s address, which must be in India. This paragraph should only be inserted if A. B. does not reside in India.

Any allotment made to me may be communicated to C. D. at†.

NOTE.—(1)—A separate tender must be made at each rate tendered, and each tender must be supported by a separate deposit, and must be in even hundreds of Rupees, not less than 500 Rs. As a precaution against mistakes, the tender, or, at least, the name of the tenderer, and the amount and rate tendered, should be written in English. The rate tendered should be the whole amount per centum, not the premium or discount: thus: "One hundred and two," or "One hundred," or "Ninety-nine;" not "Two per cent. premium," or "Par," or "One per cent. discount."

T. C. HOPE,

Offg. Secy. to the Govt. of India.

Notification by Comptroller General.

TENDERS FOR LOAN.

In order to secure the early return of deposits made with unaccepted tenders for the new loan, the Comptroller General notifies the following arrangements:—

1. For all tenders presented to him in his office upon the last fixed day, or the two days preceding it, he will give the bearer a receipt bearing a number, and initialled by himself or an assistant specially deputed for the purpose.
2. The reverse of this receipt is a form in which the tenderer may give to the Comptroller General a receipt for the deposit accompanying it. This form should, on the third day after the opening of the tenders, be filled up, signed with the same signature as the tender, and be presented at the Office of the Comptroller General. The deposit will then be returned to the bearer in exchange for the receipt.
3. Deposit upon tenders presented personally, as described in No. 1, above, will be returned only in this way, and will not be sent by post, or otherwise. Deposits upon other unsuccessful tenders will be returned by post, or by the hands of a clerk.
4. The Comptroller General requests that, in order to facilitate the business of his office, Tenderers will—
 - (1) use the printed forms which will be available at his office and at the Currency Office, on application to the Durwan on duty; and at the Bank of Bengal.
 - (2) if they make more than one tender, put each in a separate closed cover.
 - (3) if the deposit is in the form of promissory notes or of currency notes, quote their number in detail in the tender.

The 27th June 1881.

J. WESTLAND,

Comptroller General.



SUPPLEMENT TO The Gazette of India.

No 1. } CALCUTTA, SATURDAY, JANUARY 1, 1881.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

No. XLVII of 1880.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest return received.	Railways.	FOR WEEK ENDING		TOTAL FROM 1ST JANUARY		Total Increase in 1880.	Total Decrease in 1880.
		29th Nov. 1879.	27th Nov. 1880.	to 29th Nov. 1879.	to 27th Nov. 1880.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Guaranteed.							
11th Dec. 1880	East Indian ...	8,27,300	9,69,123	3,86,53,540	3,76,98,103	...	9,55,437
11th ditto ...	Eastern Bengal ...	91,743	94,113	36,43,995	40,83,893	4,39,898	...
4th ditto ...	Oudh and Rohilkhand ...	86,454	87,191	39,80,685	39,30,773	...	49,912
4th ditto ...	Sind, Punjab & Delhi ...	3,53,609	4,08,300	98,94,873	1,12,48,997	13,54,124	...
20th Nov. 1880	Madras ...	1,16,714	(a)	59,24,240	(b) 54,48,551	...	4,75,689
4th Dec. 1880	South Indian ...	59,189	86,266	30,30,885	32,40,694	2,09,809	...
11th ditto ...	Great Indian Peninsula ...	4,78,907	5,45,506	2,30,91,991	2,18,95,103	...	11,96,888
11th ditto ...	Bombay, Baroda and Central India ...	1,19,898	1,43,712	64,44,347	72,80,753	8,36,406	...
	TOTAL ...	21,33,754	22,83,210	9,46,54,556	9,48,26,867	1,72,311	...
State.							
11th Dec. 1880	Calcutta and South-Eastern ...	3,323	4,587	1,21,462	1,28,674	7,212	...
4th ditto ...	Nalhati ...	1,617	949	83,544	63,729	...	19,815
4th ditto ...	Rajputana ...	67,794	67,276	82,36,713	33,13,352	76,669	...
11th ditto ...	Holkar and Sindia-Nemuch ...	21,740	31,948	10,07,495	12,24,985	2,17,500	...
20th Nov. 1880	Khamgaon ...	143	(a)	34,002	(c) 27,744	...	6,258
20th ditto ...	Aumoti ...	985	(a)	63,945	(b) 52,327	...	11,018
4th Dec. 1880	Wardha Coal ...	13,864	3,535	2,25,738	1,61,308	...	66,780
4th ditto ...	Nizama's ...	13,513	11,894	6,31,088	6,33,203	2,115	...
4th ditto ...	Tirhoot ...	9,855	12,169	4,02,141	4,53,297	50,853	...
27th Nov. 1880	Punjab Northern ...	37,071	65,445	16,43,246	27,50,259	11,07,043	...
27th ditto ...	Rangoon and Irrawaddy Valley ...	17,848	26,908	8,84,190	12,31,655	3,47,465	...
11th Dec. 1880	Northern Bengal ...	30,586	35,100	11,69,507	14,13,593	2,44,296	...
27th Nov. 1880	Sindia (Northern Sec.) ...	4,425	1,993	89,937	1,10,878	20,941	...
4th Dec. 1880	Sindia (Southern Sec.) ...	...	1,748	...	63,650	63,650	...
4th ditto ...	Dhond and Mahmud ...	9,748	10,539	3,99,890	6,12,770	2,12,880	...
27th Nov. 1880	Indus Valley and Kandahar ...	1,07,513	1,18,284	27,32,199	(d) 59,35,656	32,03,457	...
4th Dec. 1880	Patna-Gya ...	10,060	7,748	(e) 1,52,283	4,29,920	2,37,637	...
11th ditto ...	Muttra-Bathras ...	2,785	2,995	1,15,991	1,19,268	3,277	...
27th Nov. 1880	Western Rajputana (Southern Section) ...	5,767	11,163	(f) 3,794	5,79,691	5,70,807	...
4th Dec. 1880	Nagpur & Chhattergarh ...	...	2,289	...	(g) 86,817	86,817	...
	TOTAL ...	3,55,119	4,16,139	1,30,45,458	1,94,26,247	63,80,789	...
	GRAND TOTAL ...	24,88,873	26,99,349	10,77,00,014	11,42,53,114	65,53,100	...
	Gross Estimated Expenses ...	...	...	5,31,82,109	5,64,31,222	...	...
	NET RECEIPTS ...	...	...	5,45,17,905	5,78,21,892	33,03,987	...

(a) Return not received.

(b) Total receipts from 1st January to 29th November 1880.

(c) Total receipts from 1st January to 30th June, and from 15th to 30th November 1880.

(d) Includes receipts of the Kandahar Line from 2nd May 1880.

(e) Total receipts from 21st April to 29th November 1879.

(f) Total receipts from 15th to 29th November 1879.

(g) Total receipts from 6th April to 27th November 1880.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

SUPPLEMENT TO THE STATEMENTS OF PRICES CURRENT OF FOOD-GRAINS FOR THE 2ND HALVES OF OCTOBER AND NOVEMBER 1880. PUBLISHED IN PAGES 1622, 1623, 1736, 1737, 1738 AND 1739 OF THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 27TH NOVEMBER AND 25TH DECEMBER 1880.

Province.	District.	QUANTITIES PER RUPEE IN SEERS OF 90 TOLAHS.												REMARKS.										
		Wheat.			Barley.			Rice.			Common.				Lesser Millets, Ragi, &c. (Karam, Vengroo, Savar, Chenna, Coraloo, Murcha, Nucleo, &c.), Pasa, Adillo-vim, Eleusine Coracana, &c.	Gram.			Firewood.			Salt.		
		Present fortnight.	Past fortnight.	Corresponding fortnight of last year.	Present fortnight.	Past fortnight.	Corresponding fortnight of last year.	Present fortnight.	Past fortnight.	Corresponding fortnight of last year.	Present fortnight.	Past fortnight.	Corresponding fortnight of last year.			Present fortnight.	Past fortnight.	Corresponding fortnight of last year.	Present fortnight.	Past fortnight.	Corresponding fortnight of last year.	Present fortnight.	Past fortnight.	Corresponding fortnight of last year.
2nd Half of October 1880.		S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.	S. C. S. C. S. C.		
ARAKAN DIVISION.																								
	Akrab	6 10	6 10	6 10																				
	Kyook-pyoo																							
	Sandoway																							
PAGU DIVISION.																								
	Rangoon (town)	11 5 10	5 6 9																					
	Hauithawaddy																							
	Thone-akwa																							
	Rassein																							
	Hnada																							
	Tharawaddy																							
	Prone	7 0 7	0 5 3																					
	Tha yet-myo	3 8 9	0 5 5																					
TAVASSERIM DIVISION.																								
	Moulmein (town)	10 0 10	0 5 0																					
	Anherst	10 0 10	0 5 0																					
	Thary																							
	Nerai																							
	Sway-eyin																							
	Toungoo																							
2nd Half of November.																								

BRITISH BORNEO.

[illegible]

Wt. 1 per cart load.

+ Ba & Da-

• Re 3 per 100 biglietti.

R. B. CHAPMAN,
Secretary to the Government of India.

IRRIGATION OPERATIONS OF FASL RABI, N.-W. PROVINCES, 1880-81, UP TO 31st OCTOBER 1880.

[illegible]

N. B. -

ALLAHABAD, }
The 15th December 1880.

G. H. D. WALKER,
Asst. Secy. to Govt., N.-W. P. & Oudh,
P. W. D., Irrigation Branch.

[illegible]

G. H. D. WALKER,
Asst. Secy. to Govt., N.-W. P. & Oudh, P. W. D., Irrigation Branch.

ALLAHABAD,
The 15th December 1880.

GOVERNMENT OF INDIA.

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS
FOR THE WEEK ENDING THE 28th DECEMBER 1880.

GENERAL REMARKS.—Slight rain fell during the week in the Madras Presidency and Mysore and Coorg; but, with the exception of a few showers, there was none elsewhere. In parts of the North-Western Provinces and Oudh, the Central India States and the Deccan, a further fall is needed. The winter harvest is progressing satisfactorily, and general prospects continue to be favourable.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—(Dec. 28th)		
Bellary ...	...	Standing crops good; harvest of dry crops and paddy, yield average; fever in parts.
Kurnool ...	...	Standing crops thriving; harvest of paddy continues; fever prevalent; pasture and water ample.
Ganjam ...	33 (average of 4 stations).	
Kistna ...	...	Standing crops generally good; harvest of dry paddy, outturn below average; harvest of wet paddy commenced; 2·6 feet water over anicut; ague prevails.
Chingleput (Madras) ...	2·32 (average of 10 stations).	Paddy crops good; harvest of <i>kar</i> paddy, outturn below average; fever and small-pox in parts; water-supply good.
Coimbatore ...	36 (average of 13 stations).	Crops generally fair; harvest of paddy and dry crops, outturn about average.
Tanjore ...	2·51 (average of 12 stations).	Crops not damaged by floods thriving; harvest of paddy, <i>cholum</i> and <i>ragi</i> , outturn below average.
Madura ...	90 (average of 6 stations).	Standing crops flourishing; harvest of paddy and some of dry crops, yield average.
Malabar ...	...	Second crop in good condition; small-pox in parts.
Travancore ...	11	Paddy cultivation progressing; fever prevails. General Remarks.—General prospects good.
Bombay—(Dec. 28th)		
Hyderabad ...	Slight rain in 4 talukas.	<i>Rabi</i> crops flourishing; fever in 9 and small-pox in 2 talukas; cattle disease continues in Taluka Mirpur; wheat 10½, <i>bajri</i> 17·57, <i>jowari</i> 18·34, red rice 14 and white rice 8; seers per rupee.
Ahmedabad ...	...	Young <i>rabi</i> thriving; fever decreasing; cold continues; wheat 35 and <i>bajri</i> 53 lbs.
Baroda ...	...	<i>Rabi</i> , cotton and sugarcane doing well; fever continues in city and districts; <i>bajri</i> 46 and rice 26 lbs.
Surat ...	...	<i>Jowari</i> reaping progressing; standing crops healthy; fever in Bardoli and Pardi; <i>jowari</i> 53 and <i>nagli</i> 49 lbs.
Colaba (Bombay) ...	...	Abnormal temperature 2° warm till 23rd, afterwards 3° warm; vapour in air in defect of normal on 24th and 25th, normal on all other days; abnormal wind easterly on 24th and 25th, nil on all other days.
Poona ...	...	Average prices— <i>bajri</i> 43, <i>jowari</i> 50 lbs.; in Poona, <i>bajri</i> 41, <i>jowari</i> 52 lbs.; crops doing well; eight cholera cases in Purandhar taluka, all fatal.
Ahmednagar ...	...	Rain wanted in Parner; <i>rabi</i> good in Jamkhed and Akola, middling in Nagar and Kopergaon, slightly damaged in Karjat, Sheegaon and Nowasa; ague in Karjat; <i>bajri</i> , maximum 60 lbs. in Jamkhed, minimum 48 in Kopergaon; <i>jowari</i> , maximum 72 in Jamkhed, minimum 49 in Sheegaon.
Sholapure ...	...	<i>Kharif</i> reaping continues; slight injury to grain and oilseeds by worms; cattle disease and slight fever in Karmala; <i>jowari</i> 65·8, <i>bajri</i> 58·8 lbs.
Dharwar ...	...	Wheat 24½ and <i>jowari</i> 76½ lbs.; early crops being harvested; late crops and indigenous cotton good; exotic cotton blighted in 3 talukas; fever in 7 and cattle disease in 1 taluka.
Kanara ...	...	Harvesting of rice nearly completed above Ghat talukas; sowing of second crop continues, plants springing up in places; common rice in Karwar 15, in districts 14½ seers; foot disease among cattle above Ghat.
Rajkot ...	...	Weather cold; crops flourishing; health generally good; fever and cough prevalent in some places; <i>bajri</i> 35 and <i>jowari</i> 45 lbs. General Remarks.—No change; prospects continue good.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bengal—(Dec. 29th)		
Chittagong ...	<i>Nil</i>	Weather seasonable; harvesting of late rice not completed; winter crops progressing well; general health good.
Dacca ...	<i>Nil</i>	Harvesting of late rice completed; yield full average; <i>kalai</i> pulse and other winter crops promising; fever still prevails in Manick-gunge sub-division.
24-Pergunnahs (Alipore)	0.20	Late rice being harvested; prospects excellent everywhere; a very good outturn expected; winter crops doing well; mild fever everywhere; cholera in Diamond Harbour and Barripore.
Moorshedabad ...	<i>Nil</i>	Late rice is harvested; winter crops doing well; fever reported, but in a mitigated form.
Rajshahye ...	<i>Nil</i>	Weather cold; harvesting of late rice still going on, outturn expected to be above average; winter crops doing well; fever prevalent.
Burdwan ...	<i>Nil</i>	Prospects of crops good; prices cheap; fever abating in some places.
Rungpore ...	<i>Nil</i>	Weather cool; prospects of crops favourable; some damage done to mustard by recent rain; fever still in the district.
Bhāgalpur ...	<i>Nil</i>	Prospects excellent; rice nearly harvested, outturn good; rice cheaper than at any time since famine; fever abating.
Purneah ...	<i>Nil</i>	Late rice a very full crop; it is nearly all harvested; pulses and oilseeds flourishing; public health improving.
Patna ...	<i>Nil</i>	Late rice being harvested, outturn good; prospects of winter crops good; public health good.
Durghanga ...	<i>Nil</i>	Late rice harvest nearly completed, and threshing operations going on; winter crops continue promising; prices stationary; fever prevalent in some parts of Tajpore sub-division.
Hazaribagh ...	<i>Nil</i>	Weather fine and very cold; rice-cutting finished, outturn much above average; prospects of winter crops continue good; food grains cheap; public health good.
Cuttack ...	<i>Nil</i>	Weather cold; late rice being gathered; prospects of winter crops good; fever and cholera still prevail.
<i>General Remarks.</i> —General prospects continue favourable; harvesting of late rice completed in many places, outturn generally expected to be very good; winter crops everywhere promising well; reports of damage to crops from hail in Julpaiguri, Cooch Behar and My-mensingh; fever still prevalent in places; cholera still prevalent in Cuttack and small-pox in Pooree; cholera also reported in a few other places; cow-pox in parts of Maunbhoom.		
N. W. Provinces and Oudh—		
Benares (Dec. 30th) ...	...	Everything progressing favourably; crops look well; health good supplies plentiful.
Allahabad (" 29th) ...	<i>Nil</i>	Weather clear, cold and seasonable; <i>rabi</i> promises well; irrigation in full swing; advances being given for <i>kacha</i> wells; district exceptionally healthy; slight cattle disease in Khairagarh; wheat 18½, barley 27½, gram 21½, coarse cleaned rice 16½, unhusked rice 25½, <i>bajra</i> 25½, peas 28½ seers.
Gorakhpur (" ") ...	<i>Nil</i>	Weather cool and clear; <i>rabi</i> crops thriving; health fair; prices easy; wheat 22, barley 54, gram 32, unhusked rice 43 seers.
Jhānsi (" ") ...	<i>Nil</i>	<i>Kharif</i> outturn below average; <i>rabi</i> prospects good; another fall of rain would be very beneficial; health good; markets well supplied; prices rising; wheat 18½, gram 24, <i>bajra</i> 24 seers per rupee.
Agra (" ") ...	<i>Nil</i>	Weather is again cloudy; prospects fair; crops thriving; no indications of distress; health improving; wheat 18½, gram 21, barley 22, <i>bajra</i> 21, and <i>makkā</i> 24 seers.
Bareilly (" ") ...	<i>Nil</i>	Prospects of <i>rabi</i> good; health generally good; wheat 19½; barley 25½, <i>bajra</i> 22½, common rice 16½, gram 21½ per rupee.
Meerut ( " " ) ...	...	Weather cloudy and chilly; health good; crops flourishing; cheapest wheat 20½, gram 23, barley 30, <i>bajra</i> 21½, <i>juar</i> 26, <i>arkar</i> 26 seers.
Kumaun ( " " ) ...	...	Weather very cold and cloudy at times; health and prospects good; prices unchanged; cattle disease still prevalent.
Lucknow (" ") ...	<i>Nil</i>	Rain wanted; prospects at present fair; health good.
Partabgarh (" 28th) ...	...	Prospects good; irrigation in progress; prices of food-grains stationary; health of the people good.
Sitapur (" 29th) ...	<i>Nil</i>	Weather slightly cloudy; a shower would much improve the state of the crops; wheat 22, barley 34, rice 17 seers.
Fyzabad (" ") ...	<i>Nil</i>	Prices steady still; wheat 18 to 20, barley 30 to 33, gram 25 to 30, rice 14 to 15 seers per rupee.
Aligarh (" ") ...	<i>Nil</i>	Crops healthy; health good; wheat 18, barley 23, <i>bejhar</i> 22, and gram 19 seers per rupee.
Cawnpore (" ") ...	<i>Nil</i>	No change in crops; condition of poorer classes critical; markets well supplied; fodder scarce; prices unchanged; wheat 19, barley 26, <i>bajra</i> 24, <i>juar</i> 25 seers.
Farukhabad ( " " ) ...	...	<i>Kharif</i> considerably below average; <i>rabi</i> on the whole fair, good and bad in different parts; sowings progressing; winter rains much needed in parts; wheat 17½, barley 22½, <i>bajra</i> 21½, gram 20½, <i>juar</i> 22½, <i>bajra</i> 23½ seers.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
N. W. Provinces and Oudh—contd.		
Rae Bareilly (Dec. 29th)	...	Rabi prospects good, as greater part of area sown is protected by wells, but rain much wanted for unirrigated lands; labour in demand for watering; works not wanted yet; prices falling; wheat 18, gram, moth and bajra 20 to 21, jwar 22, barley 23, dhan; and makai 24, koton 26 seers.
Saharanpur (" ")	Nil	Rabi thriving; wheat 17, gram 18, barley 28, rice 11, jwar 26, bajra 14, urd 25, makai 26, beyhar 23 seers.
Moradabad (" ")	—	Rabi prospects continue good; health reports favourable; variation in prices unimportant. <i>General Remarks.</i> —No rain during the week; another fall would be very beneficial; labour is still in demand for irrigation; relief works not yet required, though in Cawnpore the condition of the poorer classes is critical; markets continue well supplied; prices stationary, except a slight rise in Jhansi and fall in Rae Bareilly; general health good; cattle disease continues in Kumaon and in one tahsil in Allahabad.
Punjab—(Dec. 28th)		
Delhi	Nil	Health good; prospects favourable; prices steady.
Hissar	...	Prices steady; health good.
Umballa	Nil	Crops promising; health good.
Jullundur	Nil	Prices steady; health good; prospects favourable since recent rainfall.
Sialkot	...	Crops promising; prices falling; health good.
Lahore	Nil	Crops fair; health good; prices steady.
Ferozepore	Nil	Crops improving; prices steady.
Rawalpindi	Nil	Agricultural prospects and health good; prices steady.
Peshawar	...	Report not received.
Mooltan	Nil	Sowing nearly completed; health good; slight fall in prices.
Dera Ismail Khan	Nil	Health fair; crops greatly benefited by recent rains. <i>General Remarks.</i> —Agricultural prospects are everywhere good, the late rains having been general and in good time; clouds are still about.
Central Provinces—(Dec. 29th)		
Nagpur	...	Cool and fine; kharif being harvested; rabi doing well; no epidemic; rice 17, wheat 23 and jowari 26 seers.
Jubbulpore	...	Clear, cool; kharif harvesting completed, outturn below average; rabi good; cotton-picking almost completed, produce below average; cattle disease reported; wheat 21 and rice 14 seers.
Saugor	...	Cool; cotton-picking approaching completion, rabi in excellent condition; health good; jowar 31 and wheat 24 seers.
Seoni	...	Clear and cold; rabi prospects and health good.
Hoshangabad	...	Cool; rabi doing well; cotton-picking continues; fever prevalent; wheat 17, rice 10, and jowari 32 seers.
Sambalpur (Dec. 23rd)	...	Clear and cold; rabi crop gathered; cotton yield good; health good; rice 42 seers. <i>General Remarks.</i> —Cold, clear and seasonable; rabi sowings doing well and prospects good; health generally good; prices easy.
British Burma—(Dec. 25th)		
Akyab	Nil	Total rainfall 191.31; public health excellent; no cattle disease reported; reaping well forward, outturn of crop fair.
Rangoon	Some rain fell on 24th and 25th.	Total rainfall for previous week 91.36; a few cases of cholera and small-pox, otherwise public health good.
Bassein	Nil	Total rainfall 108.94; a few deaths from small-pox in Bassein town; disease also slightly prevalent in one township, otherwise public health good; reaping proceeding.
Prome	Nil	Total rainfall 47.10; cholera here and there, otherwise public health good; crops gathered everywhere.
Amherst	Nil	Total rainfall 199.38; public health good; reaping proceeding.
Toungoo	Nil	Total rainfall 87.83; public health good; crop prospects fair; area damaged for want of late rain about 30 acres. <i>General Remarks.</i> —Less cholera reported from Pegu division; cholera continues in Shwaygyin; slight small-pox, public health otherwise good; no cattle disease reported; harvest well forward, outturn generally fair.
Assam—(Dec. 29th)		
Gauhati	Nil	Weather seasonable; harvesting of sali in progress; public health good.
Sylhet	Nil	Paddy harvest concluding; prospects of cold-weather crops good.
Cachar	Nil	Weather very cold; reaping of sali and asra crops nearly finished; common rice 22 seers; public health good.
Dibrugarh	Nil	Sali crop nearly gathered; ploughing for aus; prospects of winter crops good.

SUPPLEMENT TO THE GAZETTE OF INDIA, JANUARY 1, 1881.

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Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Mysore and Coorg— (Dec. 29th)		
Bangalore ...	·07	} Standing crops in good condition; harvesting of dry crops continues; prospects favourable; health good; prices stationary; coffee being picked in Coorg, crop poor.
Mysore ...	·1	
Mercara ...	·03	
Berar and Hyderabad— (Dec. 29th)		
Amrāoti ...	...	Prospects everywhere on the whole are favourable; wheat 17, and <i>jowari</i> 26 seers.
Akola ...	—	<i>Kharif</i> crops being harvested; <i>rabi</i> crops in thriving condition.
Hyderabad ...	...	<i>Abi</i> harvesting concluded; <i>rabi</i> crops prospering; <i>tabi</i> being sown; sickness in some places only; prices—coarse rice 11, white <i>jowari</i> 21½, wheat 12, and <i>tur</i> 22 seers per current sicca rupee.
Central India States— (Dec. 29th)		
Indore ...	...	Prospects good; prices low; weather seasonable.
Morar (Gwalior) ...	...	Weather seasonable; rates stationary; rain much wanted; health good.
Sutna ...	...	Prospects continue good.
Rutlam ...	...	Weather clear and cold; public health and agricultural prospects good.
Neemuch ...	...	Report not received.
Goonā ...	...	Crops and health good.
Bhopal ...	...	Weather clear; prospects and health good.
Agar ...	...	Prospects favourable; health good.
Nowgong ...	...	Report not received.
Mānpur ...	...	Weather clear and cold; prospects good.
Rajputana—(Dec. 29th)		
Abu ...	...	Rather cloudy; not so cold as usual.
Sirohee (Dec. 19th) ...	·3	Tanks and wells good; healthy; crops favourable; very cold.
Marwar (" 17th) ...	...	Five months water in tanks; wells almost full; health good, though fever prevailing; crops thriving; cloudy; prices falling; cheaper prices in districts.
Haroonce (" 25th) ...	...	Health good; prospects improved.
Jhallawar (" 23rd) ...	...	Weather fine; health and prospects good.
Aganere (" 29th) ...	—	Prospects favourable; prices stationary.
Jaypore (" " ) ...	...	Prospects good; small-pox abating.
Uthar (Dec. 28th) ...	...	Crop prospects fair; health good.

C. GRANT,
Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Thursday, the 23rd December, 1880.

PRESENT:

The Hon'ble Whitley Stokes, C.S.I., C.I.E., Senior Ordinary Member of the Council of the Governor General, *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, G.C.B., G.C.S.I., C.I.E.
The Hon'ble J. Gibbs, C.S.I.
The Hon'ble C. U. Aitchison, LL.D., C.S.I.
Lieutenant-General the Hon'ble Sir D. M. Stewart, G.C.B.
The Hon'ble B. W. Colvin.
The Hon'ble Maharaja Jotindra Mohan Tagore, C.S.I.
The Hon'ble C. Grant.
The Hon'ble J. Pitt Kennedy.
The Hon'ble G. C. Paul, C.I.E.
The Hon'ble H. J. Reynolds.

PROBATES AND ADMINISTRATION BILL.

The Hon'ble MR. STOKES moved that the Bill to provide for the grant of probates of wills and letters of administration to the estates of certain deceased persons, be referred back to the Select Committee.

The Motion was put and agreed to.

BURMA FOREST BILL.

The Hon'ble MR. AITCHISON moved for leave to introduce a Bill to amend the law relating to forests, forest-produce, and the duty leviable on timber in British Burma. He said that, before explaining the necessity for legislation, he wished, in a few sentences, to draw the attention of the Council to the importance to the Government of forest-conservation in Burma, for the purpose of securing a permanent supply of teak for the requirements of India, and for export to Europe and elsewhere. Notwithstanding the enormous increase in the use of iron and the high price of teak timber, the consumption of the latter had steadily increased, and Rangoon and Maulmain were the two principal ports of supply for India and the world. There were large and valuable forests in Southern India; but they were insufficient for local consumption, and, consequently, a large quantity of teak was imported annually into India from Burma. In Java and the neighbouring islands there were also teak forests, but the supply from them was insignificant. The chief sources of supply were Upper Burma, Siam, the Karen-nee country and British Burma. The far larger portion of timber from these forests found its way to Rangoon and Maulmain, by the Salween, Sittang and Irrawaddy rivers. To give an idea of the present increased supply, he would compare the statistics for the first eight years after the annexation of Pegu, with the figures for the five years ending 1878-79. The imports into Rangoon and Maulmain for the first period were 85,056 tons of fifty cubic feet; for the last period 276,749 tons. The exports for the same periods were 76,763 tons, as compared with 134,563 tons. During the last-mentioned period, about two-thirds of the teak exported from Rangoon and Maulmain were to Indian ports, and of the imports, about four-fifths came from forests beyond the British frontier. The supply from beyond the frontier,

however, was fluctuating; the forests were not in any way under control of the British Government; the timber was recklessly felled and not properly protected from fires. These foreign sources might, perhaps, supply a quantity of teak for many years to come, but from the circumstances he had explained, they might become exhausted. Therefore, it was the more important that the Government should have a well-preserved area for home supply. Besides teak there were many other valuable forest trees. One of the most important forest-products was kutch. From reckless felling the tree was scarce in British Burma; but it was now being carefully preserved in the demarcated forests. During the last five years, the yield from beyond the frontier had been 11,000 tons a year, valued at Rs. 22,00,000. Burma being a moist country, the effects of forest denudation were less felt there than in some parts of India. Still the low ranges of hills adjoining the frontier had become exceedingly dry from over-felling. There were also considerable and valuable tracts of rice-lands in the plains which had been destroyed by silt brought down by the streams from the Pegu Yoma range. These and other evils arising from denudation would be met to a great extent by forest-conservation.

With respect to the necessity for legislation, Mr. ARCHISON observed that at present forest-administration was carried on under three different enactments and two different sets of rules. The Government Forest Act of 1865 was in force, and under that enactment rules had been made for the administration of Burma forests. But those rules, though purporting to have been made under the law, were not covered by its provisions, and Act VII of 1869 was passed to give legal effect to them. Again, in 1873, it was found necessary to amend the law relating to timber floated down the rivers of British Burma; accordingly, Act XIII of 1873 was passed. Again, the rules of 1865 related only to a portion of the Government forests; not to all; and, to cover the latter, rules were made under the General Forest Act of 1875. Thus, there were three different enactments and two different sets of rules, and the inconvenience of such a state of things was very obvious. It was proposed, therefore, to consolidate the law relating to forests and forest-produce, and the duty leviable on timber in British Burma. But amendment was also necessary. Experience had shown that the best mode of forest-administration was to have compact, well-selected areas demarcated, freed from all private rights, and guarded, as far as possible, from the growth of prescriptive claims. For the last five years, steps had been taken carefully to demarcate forests in British Burma, and the demarcation had been preceded by elaborate and careful enquiry by Settlement-officers, independently of the Forest-officers, so as to afford security against any one-sided views. The requirements of the people in the neighbourhood were supplied either from land excluded from these demarcated forests, or, under certain rules, from within given areas inside such forests. Under that arrangement, forests had been demarcated, and their area aggregated, on 31st March last, 1,442 square miles. But the procedure followed in this respect in Burma in some particulars required legal sanction, and the object of the present Bill was to legalize what had been done and lay down the procedure to be followed in future. This procedure would differ from that laid down in the Indian Forest Act of 1878, and would afford greater security for proper investigation of rights. But the principal reason for special forest-legislation in Burma lay in the provisions of the Burma Land and Revenue Act of 1876. Section 6 of that Act defined the rights in land which were recognized by law, and clause (b) recognized rights acquired under sections 27 and 28 of the Indian Limitation Act of 1871. The rights thus recognized were "easements" in the ordinary English acceptation of the term, and did not include prescriptive rights of user. The Indian Limitation Act of 1877 extended the definition of easements so as to include rights of user, but it was held that that Act did not affect the provisions of the Burma Land and Revenue Act of 1876. Consequently, as the law at present stood, it denied the existence of prescriptive rights of user of forest-produce in British Burma.

But as a matter of fact, such rights unquestionably did exist. They had been liberally recognized in the course of forest-demarcation, and in any

legislation for British Burma, such rights could not be ignored. These were, in the main, the reasons for special forest-legislation in Burma. In preparing the Bill deviation had, in some other respects, been made from some of the provisions of the Indian Forest Act. In the first place, in the Indian Act the penalties were uniform, and, in some cases, for petty offences the penalties were disproportionately severe. In the Bill the penalties had been classified, so that the punishments for minor offences were of less severity than those for more serious offences. Then there was a fundamental difference in the chapter which dealt with the protection of timber, &c., on Government lands not included in reserved or village-forests. The Indian Forest Act attempted to solve the question by constituting a third class of forests, called protected forests, in which the rights of Government and of private persons respectively were inquired into and recorded. In Burma, where in many districts a large portion of the area, sometimes as much as three-fourths, was forest, this plan would be both unnecessary and impracticable. Consequently, instead of recognizing three classes of forests, the Bill dealt only with two classes, namely, reserved forests and village-forests. The powers that were taken with regard to forest-land outside such tracts, were to preserve certain specified trees, amongst which teak was the most important. The other differences in the Bill would form the subject of notice when the Bill was introduced. The Bill had been under consideration for five years: it was well considered in every clause by a Committee of Forest and Revenue-officers, presided over by the Chief Commissioner himself, and had the entire approval of the Chief Commissioner. It might appropriately be described as the Indian Forest Act of 1878 with such changes as were necessary to adapt it to the special circumstances of British Burma.

The Motion was put and agreed to.

DISTRICT DELEGATES BILL.

The Hon'ble MR. STOKES moved that the Bill to provide for the grant of probates of wills and letters of administration in non-contentious cases, be referred back to the Select Committee.

The Motion was put and agreed to.

PEGU AND SITTANG CANAL BILL.

The Hon'ble MR. AITCHISON presented the Report of the Select Committee on the Bill to regulate the navigation of the Pegu and Sittang Canal, and to provide for the execution of works necessary for its maintenance.

MADRAS CORONER'S JURISDICTION BILL.

The Hon'ble MR. STOKES moved for leave to introduce a Bill to empower the Government of Madras to alter the local limits of the Coroner's Jurisdiction, and for other purposes. He said that, under Act No. IV of 1871 (The Coroners Act, 1871), the local limits of the jurisdiction of the Coroners in the towns of Calcutta, Madras and Bombay were made co-extensive with the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay, respectively, no power to alter them being conferred. In Madras, these limits comprised twenty-seven square miles and included no less than twenty-three villages, occupied by agriculturists or toddy-drawers. Of late years, there had been a great increase in the number of inquests to be held: thus in 1800, when the limits of the Coroner's jurisdiction were fixed, there had been only six inquests; but in 1860 the number had risen to 154, in 1870, to 198, and in 1878 (the last year for which MR. STOKES had the number), to 227. As the Coroner should always be available for an inquest, if necessary, it was obvious that the present area had become too large for one officer. It was therefore proposed that the Local Government should be empowered to restrict the local limits of the Coroner's jurisdiction by excluding from them the non-urban portion

which differed but little from the adjoining mufassal district. To give effect to this proposal, the Bill, which he now asked leave to introduce, had been prepared. It empowered the Governor of Madras in Council, with the previous sanction of the Governor General in Council, to alter the local limits of the Coroner's jurisdiction, as might be from time to time convenient, provided that these limits were never extended beyond the present ones.

In the event of the powers conferred by the Bill being exercised and the local limits of the Coroner's jurisdiction restricted, the provisions of the Criminal Procedure Code relating to enquiries by the Police into unnatural and sudden deaths would extend to the tract excluded from the jurisdiction of the Coroner, and the Commissioner of Police would discharge the functions of the Magistrate under those provisions.

The Motion was put and agreed to.

TÁJ MAHAL'S PENSION BILL.

The Hon'ble MR. COLVIN requested permission to postpone the motions relating to the Bill for the determination of claims to Táj Mahal's pension which stood in his name.

Leave was granted.

EXEMPTION FROM MUNICIPAL TAXATION BILL.

The Hon'ble MR. COLVIN moved that the Hon'ble Sir D. M. Stewart be added to the Select Committee on the Bill to exempt certain persons and property from Municipal taxation.

The Motion was put and agreed to.

OBSTRUCTIONS IN FAIRWAYS BILL.

The Hon'ble MR. STOKES moved for leave to introduce a Bill to empower the Government to remove or destroy obstructions in fairways and to prevent the wilful creation of such obstructions. He said the object of this Bill was to empower the Government to remove obstructions to navigation which might exist in fairways situate in seas adjacent to British India, and to prohibit, so far as this could be done by a law, the creation of such obstructions for the future. The advantages of having such a law had been impressed upon the Government by certain recent cases. In one of these a question had been raised as to the power of the Government to remove the fishing stakes which were annually placed during the fine season in the sea off the port of Bombay, and which, having recently been advanced into the approach to the harbour, were now a source of serious danger to vessels frequenting that port. As to this we had a mass of evidence in the shape of resolutions of the Bombay Government, letters from captains of Peninsular and Oriental and British India steamers, communications from the Secretary to the Bombay Port Trust, and letters from the Port-officer. It would be enough to read to the Council part of one of the letters received from the last mentioned official:—

"The fishing stakes fixed off the entrance to the Port throughout the fine season are the cause of constant complaints and frequent accidents which occur both to the fishing boats which attach to them and to steamers and vessels approaching the harbour at night. . . .

"The danger to fishing boats attached to the stakes exists in their lying there without lights until the close approach of a steamer or other large vessel, which is probably steaming full speed and anxious to make the Outer Light-vessel, when suddenly a 'flare-up' is shewn from a boat attached to the stakes right ahead and close to, and immediately afterwards from scores of boats for miles on either side of the vessel's course. The boats are lying at uncertain distances from the stakes, and may or may not be run over according to whether the steamer has time to avoid them and answers its helm quickly or not. If too close to allow of turning in time to clear the boats and stakes, the vessel's only alternative is to endeavour to pass between them at very great risk of having the boats or ports swept away in passing, or of having the propeller injured by the stakes, or of winding up a net on, and thus disabling, a propeller. Broken stakes also are left indiscriminately under water throughout the year, not being worth the trouble of removing are left to decay, and a constant danger to shipping is thus created."

In another case which related to the deposit of ballast by ship-masters, at the mouth of the Rangoon river,—a practice which, if permitted, might cause serious impediment and danger to the navigation of the approaches to the port of Rangoon,—the need for some further preventive powers than those which Government now possessed, had been made apparent. The Rangoon Port Commissioners Act (XV of 1879) no doubt empowered the Commissioners to make rules for preventing “filth or rubbish” from being thrown into the port. “But, first, it was exceedingly doubtful whether the term “rubbish” as here used could be stretched to include ballast; and, secondly, the deposits in question were made at places to which the port-limits could not reasonably be extended.

There could be no doubt that it was desirable that the powers of Government officers, and the procedure to be followed by them, in relation to matters of this nature, should be clearly defined, and as the Indian Statute-Book, as it now stood, did not deal adequately with the subject, the present Bill had been prepared. A precedent for such legislation would be found in the Imperial Statute 40 & 41 Vic., c. 16 (the Removal of Wrecks Act, 1877). The Council would find that the Bill, while following generally the lines of the statute, went beyond it in two material respects. The power to remove obstructions conferred by it was not confined, as in the statute, to the case of obstructions caused by wrecks, but extended also to fishing stakes, ballast and any other thing which might form an obstruction or danger to navigation. The other point in which the Bill went beyond the statute was that, in addition to giving power to remove existing obstructions, it enabled the Government to prevent the wilful creation of obstructions in the future. With this object the Governor General in Council was empowered (section 7) to make rules to regulate or prohibit in any fairway the placing of fishing stakes, the casting of ballast, or the doing of any other act which would, in his opinion, cause or be likely to cause danger or obstruction to navigation.

The Hon’ble MR. KENNEDY said he remembered that there were in his youth obstructions very similar in character to those which had been just described along a great portion of the coast of Ireland—long stake nets running very considerable distances under the surface of the water; and certainly the Bombay Port-officer in no way exaggerated the difficulties of navigation arising from such obstructions.

The Motion was put and agreed to.

MADRAS IRRIGATION AND CANAL COMPANY’S CANAL BILL.

The Hon’ble MR. GIBBS presented the Report of the Select Committee on the Bill to regulate the traffic on the Madras Irrigation and Canal Company’s Canal.

The Hon’ble MR. GIBBS also moved that the Report be taken into consideration. He said the Bill as published was forwarded to the Madras Government, who had no observations to make on it, nor had any communication been received regarding it from any other quarter. Under these circumstances, the Select Committee were of opinion that the Bill might be passed as it had been published.

The Motion was put and agreed to.

The Hon’ble MR. GIBBS then moved that the Bill be passed.

The Motion was put and agreed to.

SUNDRY BILLS.

The Hon’ble MR. STOKES moved that the Hon’ble Mr. Colvin be added to the Select Committees on the following Bills:—

To define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

To define and amend the law relating to the Transfer of Property.

The Motion was put and agreed to.

TRADE-MARKS BILL.

The Hon'ble MR. STOKES also moved that the Hon'ble Messrs. Colvin and Kennédy be added to the Select Committee on the Bill to provide for the registration of Trade-marks.

The Motion was put and agreed to.

BENGAL CESS ACT AMENDMENT BILL.

The Hon'ble MR. STOKES also moved for leave to introduce a Bill to amend Bengal Act No. IX of 1880 (the Cess Act, 1880). He said that when the Bill, which had since become Bengal Act No. IX of 1880 (the Cess Act, 1880), was submitted, for the first time, by the Government of Bengal for the assent of the Governor General, His Excellency, though approving of the policy of the Bill, was unable to give his assent, as he was advised that two of its sections were *ultra vires* of the Bengal Legislative Council. Section 55 of the Act was *ultra vires*, inasmuch as it extended to suits the parties to which were not landholder and tenant, the special procedure which the provincial legislature was, by section 4 of the Code of Civil Procedure, permitted to prescribe only in suits between landholder and tenant; and section 66 also appeared to be *ultra vires*, as it was inconsistent with the same Code, in enacting that a decree might be executed against a person who was neither a party or privy.

Though, however, feeling compelled for these reasons to withhold his assent from the Bill in its then form, His Excellency intimated to the Government of Bengal that he would be willing to give his assent to the measure if it was re-enacted with the omission of the provisions to which exception had been taken, and further, that if the Lieutenant-Governor should think these provisions were indispensable, a Bill would be introduced into the Council of the Governor General incorporating them, and drawn so as to come in force simultaneously with the Bengal Bill when re-enacted.

In accordance with this intimation, the Government of Bengal re-submitted the Bill with the omission of the objectionable provisions, and His Excellency had given his assent to the measure as thus amended. But, as the Local Government had expressed at the same time a strong opinion that the omitted sections were essential to their scheme of legislation, the present Bill had been prepared in fulfilment of the promise made by His Excellency. It simply enacted the provisions to which exception had been taken, and incorporated them in the Bengal Act, by inserting them retrospectively in that enactment from the date on which it became law.

The Motion was put and agreed to.

SUNDRY BILLS.

The Hon'ble MR. STOKES also moved that the Hon'ble Mr. Gibb be added to the Select Committees on the following Bills:—

To provide for the grant of probates of wills and letters of administration to the estates of certain deceased persons.

To exempt Párisis from certain provisions of the Administrator General's Act, 1874.

The Motion was put and agreed to.

The Council adjourned to Thursday, the 30th December, 1880.

D. FITZPATRICK,

Secretary to the Government of India,

Legislative Department.

CALCUTTA;

The 23rd December, 1880. }



SUPPLEMENT TO The Gazette of India.

N^o 2. } CALCUTTA, SATURDAY, JANUARY 8, 1881.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 AND 25 VIC., CAP. 67.

The Council met at Government House on Thursday, the 30th December, 1880.

PRESENT:

The Hon'ble Whitley Stokes, C.S.I., C.I.E., Senior Ordinary Member of the Council of the Governor General, *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, G.C.B., G.C.S.I., C.I.E.
The Hon'ble J. Gibbs, C.S.I.
Lieutenant-General the Hon'ble Sir D. M. Stewart, G.C.B.
Major the Hon'ble E. Baring, R.A., C.S.I.
The Hon'ble B. W. Colvin.
The Hon'ble Mahārājā Jotindra Mohan Tagore, C.S.I.
The Hon'ble C. Grant.
The Hon'ble G. C. Paul, C.I.E.
The Hon'ble H. J. Reynolds.

BURMA FOREST BILL.

The Hon'ble MR. GRANT, in the absence of the Hon'ble Mr. Aitchison, asked leave to postpone the introduction of the Bill to amend the law relating to forests, forest-produce, and the duty leviable on timber in British Burma.

Leave was granted.

MADRAS CORONER'S JURISDICTION BILL.

The Hon'ble MR. STOKES introduced the Bill to empower the Government of Madras to alter the local limits of the Coroner's Jurisdiction, and for other

purposes, and moved that it be referred to a Select Committee consisting of the Hon'ble Messrs. Gibbs and Colvin and the Mover.

The Motion was put and agreed to.

The Hon'ble MR. STOKES also moved that the Bill be published in the *Fort St. George Gazette* in English and in such other languages as the Local Government might think fit.

The Motion was put and agreed to.

TÁJ MAHAL'S PENSION BILL.

The Hon'ble MR. COLVIN moved that the Report of the Select Committee on the Bill for the determination of claims to Táj Mahal's pension be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. COLVIN also moved that the following section be added to the Bill:—

"18. The said Secretary of State in Council shall, without unnecessary delay, invest, in securities of the Government of India, all arrears of such pension due at the time of the passing of this Act, and all such arrears falling due thereafter, and before the investment of the principal sum aforesaid. When any such arrears have been so invested, all further claim in respect thereof shall cease, and the persons obtaining a certificate in manner hereinbefore provided shall, in lieu of such arrears, be entitled to the securities in which they have been invested and the income resulting therefrom."

He said that the amendment which he moved had been rendered necessary by an accidental omission which had been made in the Bill as originally reported upon by the Select Committee. It had been the intention of the Committee that a principal sum equal to the proportionate amount of the loan due to Táj Mahal should be invested in Government securities, together with any interest which might be due on such principal sum. The Bill, as it stood, only provided for the investment of the interest payable hereafter on the securities so bought. But a considerable sum of money had already accrued due as interest to Táj Mahal's estate during the time that her pension had been in dispute, and it was possible that further sums of interest might accrue before the investment which the Bill directed could be made. The Committee had intended that these arrears should be invested along with the principal sum. It was obviously fair that this should be done, and the omission to provide for it was merely due to oversight. The object of adding section 18 into the Bill, as he proposed, was to remedy that oversight.

The only other remark which he had to make in addition to what he had said when he presented the report of the Select Committee, was with reference to the indemnity which the Government took to itself in respect of payments heretofore made. He might mention, for the information of the Council, that those payments amounted to rather more than a lách of rupees, which, with one exception, had been, as far as he could learn, made to one only of the claimants. On the 18th August 1877 a lách of rupees was paid on account of interest to the claimant referred to, and on the same day a sum of rupees five hundred was paid to the guardian of the same claimant at Lucknow. Again, rupees eight hundred and ten were paid on account of arrears of subscription to the new Charity Fund at Lucknow on the 21st October 1877. This last payment appeared to have been made on account of subscriptions due from the late Táj Mahal, which he presumed must have been due at the time of her death. There was a further sum of rather more than a hundred rupees which had been disbursed on account of Telegraph charges. These payments, of which he had informed the Council, constituted the whole sum in respect of which the Government now proposed to take an indemnity.

The Motion was put and agreed to.

The Hon'ble MR. COLVIN then moved that the Bill as amended be passed.
The Motion was put and agreed to.

OBSTRUCTIONS IN FAIRWAYS BILL.

The Hon'ble MR. STOKES introduced the Bill to empower the Government to remove or destroy obstructions in fairways and to prevent the wilful creation of such obstructions, and moved that it be referred to a Select Committee consisting of the Hon'ble Messrs. Gibbs, Colvin and Kennedy and the Mover. He had only one remark to offer in addition to those which he made when moving for leave to introduce this Bill.

The Council would see that the Bill did not, as was usual with their general Acts, contain a clause declaring its local extent to be co-extensive with British India. In fact, the measure, if it became law, would operate, and was intended to operate, outside the limits of British India. But he believed this to be within the scope of their legislative powers. It was a recognised rule of international law that maritime States had, for certain limited purposes, power to make regulations with respect to the waters adjacent to their coast, even beyond the three-mile limit, fixed, according to most writers, with reference to the distance to which an old-fashioned cannon would carry. Thus in England, in 1736, the so-called Hovering Act (9 Geo. II, c. 35) was passed, prohibiting the transhipment of foreign goods within four leagues of the coast. The United States, as he learnt from Wheaton and Kent, had made similar provisions for the protection of their revenue, and it appeared from Sir A. Cockburn's decision in *The Queen v. Keyn* that France subjected all vessels to her customs laws to a distance of five leagues from shore. Such jurisdiction might be exercised not only for the protection of customs revenue, but also for the protection of fisheries, the exaction of harbour and light-house dues, the protection of territory from violation in time of war between other States, and (according to Parliament and the late illustrious Chief Justice of England) also for the benefit of navigation.

It was true that the law-making power of this Council was a delegated power and should therefore be construed strictly. But, as he had said when the Transport of Salt Bill (now Act XVI of 1879) became law, "a statute is always construed as impliedly giving powers absolutely essential to the privilege granted;" and jurisdiction to legislate as the present Bill proposed to do, for the protection of ships entering our ports was a necessary incident to the general power of legislation expressly conferred upon the Governor General in Council for the benefit of British India.

The Motion was put and agreed to.

The Hon'ble MR. STOKES also moved that the Bill be published in the local official Gazettes in English and in such other languages as the Local Governments might think fit.

The Motion was put and agreed to.

PEGU AND SITTANG CANAL BILL.

The Hon'ble MR. GRANT, in the absence of the Hon'ble Mr. Aitchison, moved that the Report of the Select Committee on the Bill to regulate the navigation of the Pegu and Sittang Canal, and to provide for the execution of works necessary for its maintenance, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. GRANT also moved that the Bill as amended be passed. He said that the changes which the Select Committee thought it necessary to recommend in the Bill were sufficiently simple in character, and though one of them was not without considerable importance to the general public, there was nothing in them to make any material change in the frame of the Bill necessary. The Select Committee had, therefore, recommended that